

ANNO SEPTIMO & OCTAVO

VICTORIÆ REGINÆ.

****

CAP. XXVIII.

An Act for granting to Her Majesty, until the Fifth Day of *July* One thousand eight hundred and forty-five, certain Duties on Sugar imported into the United Kingdom, for the Service of the Year One thousand eight hundred and forty-four.

[4th *July* 1844.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's public Expences, have freely and voluntarily resolved to give and grant unto Your Majesty the Duties herein-after mentioned, and therefore do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That the Duties imposed on Sugar and Molasses by an Act passed in the Session of Parliament holden in the Sixth and Seventh Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act for granting to His Majesty, until the Fifth Day of* July *One thousand*

Duties imposed by 6 & 7 W. 4. c. 26. and 3 & 4 Vict. c. 17. con-

tinued till 10th Nov. 1844.

thousand eight hundred and thirty-seven, certain Duties on Sugar imported into the United Kingdom, for the Service of the Year One thousand eight hundred and thirty-six, and by an Act passed in the Session of Parliament holden in the Third and Fourth Years of the Reign of Her present Majesty, intituled *An Act for granting to Her Majesty Duties of Customs, Excise, and Assessed Taxes*, shall be further continued until the Tenth Day of *November* One thousand eight hundred and forty-four; and that from and after that Date until the Fifth Day of *July* One thousand eight hundred and forty-five, in lieu of the Duties now payable and hereby continued thereon, there shall be charged the Duties of Customs following; that is to say,

Duties from 10th Nov. 1844 to 5th July 1845.

	£	s.	d.
Sugar; *videlicet*,			
Brown or Muscovado or Clayed Sugar, not being refined, the Cwt.	3	3	0
The Growth of any *British* Possession in *America*, and imported from thence, the Cwt.	1	4	0
The Growth of any *British* Possession within the Limits of the *East India* Company's Charter, into which the Importation of Foreign Sugar is prohibited, and imported from thence, the Cwt.	1	4	0
The Growth of any other *British* Possession within those Limits, and imported from thence, the Cwt.	1	12	0
And on Sugar which shall be certified as herein-after is mentioned to be the Growth of *China*, *Java*, or *Manilla*, or of any other Foreign Country, the Sugar of which Her Majesty in Council shall have declared in manner herein-after mentioned to be admissible as not being the Produce of Slave Labour, and which shall be imported into the United Kingdom either from the Country of its Growth or from some *British* Possession, having first been imported into such *British* Possession from the Country of its Growth, the following Duties; namely,			
Brown, Muscovado, or Clayed, the Cwt.	1	14	0
Molasses, the Cwt.	1	3	9
The Produce of and imported from any *British* Possession, the Cwt.	0	9	0
Sugar, refined, the Cwt.	8	8	0
Candy, Brown, the Cwt.	5	12	0
——— White, the Cwt.	8	8	0

And so in proportion for any greater or less Quantity than a Hundred Weight, together with an additional Duty of Five *per Centum* on such aforesaid Rates of Duty.

Collection of Duties.

II. And be it enacted, That the Duties hereby continued shall be collected, paid, and accounted for in such and the like Manner as if the said Duties had been continued to the Fifth Day of *July* One thousand eight hundred and forty-five, and that the said Duty of One Pound Fourteen Shillings *per* Hundred Weight, with Five *per Centum* additional as aforesaid, shall be collected, paid, and accounted for in such and the like Manner as the said Duties hereby continued.

III. And

Power to Her Majesty by Order in Council to declare the Sugars of other Countries to be admissible as not being the Produce of Slave Labour.

III. And be it enacted, That from and after the Tenth Day of *November* One thousand eight hundred and forty-four it shall and may be lawful for Her Majesty and She is hereby empowered, from Time to Time, by any Order or Orders in Council, to declare, with respect to any Foreign Country or Countries, that it having appeared to Her Majesty, upon sufficient Evidence, that the Sugars of such Country or Countries are not the Produce of Slave Labour, such Sugars shall (from and after a Day to be named in such Order) be deemed and taken not to be the Produce of Slave Labour; and from and after the Day so to be named in such Order the Brown, Muscovado, or Clayed Sugar (not being refined) of the Country or Countries mentioned in such Order shall be admissible to Entry for Home Consumption at the said Duty of One Pound Fourteen Shillings *per* Hundred Weight, with Five *per Centum* additional as aforesaid.

Certificates and Declarations required.

IV. And be it enacted, That no Sugar shall be admissible to Entry for Home Consumption at the said Duty of One Pound Fourteen Shillings *per* Hundred Weight, with Five *per Centum* additional as aforesaid, unless the Master of the Ship importing the same shall have delivered to the Collector or Comptroller at the Port of Importation such Certificate or Certificates as herein-after mentioned, nor unless such Master shall also make and subscribe a Declaration before such Collector or Comptroller that such Certificate or Certificates was or were received by him at the Place where such Sugar was taken on board, and that the Sugar so imported is the same as is mentioned therein.

Certificate required in respect of Sugar from China, &c.

V. And be it enacted, That in case such Sugar shall be imported from *China*, *Java*, or *Manilla*, or from any other of the Countries named in such Order in Council as herein-before is mentioned, the Certificate so to be given to the Collector or Comptroller at the Port of Importation shall be under the Hand and Seal of the *British* Consul, Vice Consul, Consular Agent, or other Officer appointed in that Behalf by Her Majesty, at the Place where such Sugar was taken on board, and shall certify that a Declaration in Writing had been made and signed before such Consul, Vice Consul, Consular Agent, or other Officer, by the Shipper of such Sugar, that the same was really and *bonâ fide* the Growth of the Country in which the same was so taken on board, and shall also certify that such Consul, Vice Consul, Consular Agent, or other Officer had examined the Contents of such Declaration, and believed the same to be true.

Certificate required in respect of such Sugar if imported from British Possessions abroad.

VI. And be it enacted, That in case such Sugar shall be imported from any *British* Possession abroad, the Master of the Vessel importing the same shall deliver to the Collector or Comptroller at the Port of Importation, firstly, a Certificate under the Hand and Seal of the principal Officer of Customs at the Place where the same was taken on board, certifying that a Declaration in Writing had been made and signed before such principal Officer by the Shipper of such Sugar that the same was really and *bonâ fide* the Growth of *China*, *Java*, or *Manilla*, or of some other of the Countries named in such Order in Council as herein-before is mentioned, and had been

been imported thence into such *British* Possession abroad as aforesaid, and also certifying that such principal Officer of Customs had examined the Contents of such Declaration, and believed the same to be true; secondly, a Certificate under the Hand and Seal of the *British* Consul, Vice Consul, Consular Agent, or other Officer appointed in that Behalf by Her Majesty (if any such there be), at the Place whence such Sugar shall have been imported into such *British* Possession abroad, certifying that a Declaration in Writing had been made and signed before such Consul, Vice Consul, Consular Agent, or other Officer, by the Shipper of such Sugar from such Place, that the same was really and *bonâ fide* the Produce of the Country from whence the same shall have been so imported into such *British* Possession abroad, and also certifying that such Consul, Vice Consul, Consular Agent, or other Officer had examined the Contents of such Declaration, and believed the same to be true: Provided always, that in case such Sugar shall be imported into the United Kingdom from any *British* Possession abroad, being Part of the Territories of the *East India* Company, the Certificate and Declaration hereby required to be given and received by the principal Officer of Customs may be respectively given and received by any Officer appointed for that Purpose by the respective Governments of such Territories.

Power to Her Majesty by Order in Council to declare that the Sugars of Countries with which Her Majesty has Treaties of Reciprocity as to Duties to be admissible at 34*s.* per Cwt., and 5 per Cent. additional.

VII. And be it enacted, That with regard to Sugar the Growth of any Foreign Country, between which Country and Her Majesty there is now subsisting any Treaty or Convention binding Her Majesty to grant to such Country, either conditionally or unconditionally, the Privileges of the most favoured Nation, or to permit, either conditionally or unconditionally, the Produce of such Country to be imported into the United Kingdom at the same Duties as are imposed upon the like Produce of any other Country, it shall be lawful for Her Majesty and She is hereby empowered from Time to Time, by any Order or Orders in Council, to declare that from and after a Day to be named in such Order, not earlier than the Tenth Day of *November* One thousand eight hundred and forty-four, Brown, Muscovado, or Clayed Sugars (not being refined) the Growth of such Country, in case such Treaty shall after the said Tenth Day of *November* continue to subsist, shall, if imported from such Country, or from any *British* Possession abroad, having been imported into such *British* Possession from such Country, be admitted to Entry for Consumption in the United Kingdom at the aforesaid Rate of Duty of One Pound Fourteen Shillings *per* Hundred Weight, and Five *per Centum* additional as aforesaid; and from and after the Day so to be named in such Order the Sugars therein mentioned shall, if so imported as aforesaid, be so admitted accordingly, subject nevertheless to the Production of the like Certificates, and the making of the like Declaration, as are herein-before required with respect to Sugars the Growth of *China*, *Java*, or *Manilla*.

If such Treaty be conditional, Order in

VIII. And be it enacted, That in case the Privileges granted by any Treaty to any Foreign Country in respect of which any Order in Council shall be issued under the Enactment lastly herein-before

contained

contained shall have been granted conditionally, such Order shall expressly declare that such Foreign Country hath duly fulfilled the said Conditions, and is entitled to the said Privilege. Council to state Fulfilment of Condition.

IX. And be it enacted, That the respective Bounties now payable on Sugar by an Act passed in the Session of Parliament holden in the Third and Fourth Years of the Reign of His said late Majesty, intituled *An Act to grant certain Bounties and Allowances of Customs*, and also by an Act passed in the Session of Parliament holden in the First and Second Years of the Reign of Her present Majesty, intituled *An Act for granting to Her Majesty, until the Fifth Day of July One thousand eight hundred and thirty-nine, certain Duties on Sugar imported into the United Kingdom, for the Service of the Year One thousand eight hundred and thirty-eight*, shall continue to be allowed and paid so long as the Duties on the Importation of Sugar imposed by the said first-recited Act shall remain in force, or be further continued by any Act hereafter to be passed. Bounties on certain Descriptions of refined Sugar. 3 & 4 W. 4. c. 58. 1 & 2 Vict. c. 33.

X. Provided always, and be it enacted, That if at any Time satisfactory Proof shall have been laid before Her Majesty in Council that the Importation of Foreign Sugar into any *British* Possession within the Limits of the *East India* Company's Charter is prohibited, it shall be lawful for Her Majesty, by and with the Advice of Her Privy Council, or by Her Majesty's Order in Council, to be published from Time to Time in the *London Gazette*, to allow the Importation of Sugar the Growth of any such *British* Possession at the lower Rate of Duty in the said first-recited Act specified, in like Manner, and under the same Restrictions and Conditions, as Sugar the Growth of the Presidency of *Fort William* in *Bengal* may be imported, subject to a lower Rate of Duty under the Provisions of the said first-recited Act. Her Majesty may allow the Importation of Sugar the Growth of certain British Possessions at the lower Rate of Duty.

XI. And be it enacted, That it shall be lawful for Her Majesty, by an Order in Council, from Time to Time to revoke or alter any Order in Council previously made under the Authority of this Act. Order in Council may be revoked.

XII. And be it enacted, That every Order in Council to be made under the Authority of this Act shall, as soon as may be after the making thereof by Her Majesty in Council, be published in the *London Gazette*. Order in Council to be published.

XIII. And be it enacted, That a Copy of every Order of Her Majesty in Council made under this Act shall be laid before both Houses of Parliament within Six Weeks after issuing the same, if Parliament be then sitting, and if not, then within Six Weeks after the Commencement of the then next Session of Parliament. Copies of Order in Council to be laid before Parliament.

XIV. And be it enacted, That a distinct and separate Account shall be kept in the Office of the Comptroller General of the Receipt and Issue of Her Majesty's Exchequer at *Westminster*, of all the Money that shall be paid to the Account of Her Majesty's Exchequer at the Bank of *England* from so much of the said Duties hereby granted on Sugar as shall arise and be payable in *Great Britain*, Separate Accounts to be kept in the Exchequer of the Duties arising in Great Britain.

Britain, and it shall be lawful for the Commissioners of Her Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland* to issue and apply the same from Time to Time to such Services as shall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland* in this present Session of Parliament; and so much of the said Duties on Sugar as shall arise and be payable in *Ireland* shall be paid into the Receipt of the Exchequer in *Ireland*, and shall be carried to the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

Duties arising in Ireland to be paid into the Exchequer there.

The Treasury may direct Exchequer Bills to be made out not exceeding 3,000,000*l*.

XV. And be it enacted, That it shall be lawful for the said Commissioners of Her Majesty's Treasury at any Time or Times to cause any Number of Exchequer Bills to be made out at the Receipt of the Exchequer at *Westminster* for any Sum or Sums of Money not exceeding in the whole, including any Sum or Sums of Money issued towards the Aids or Supplies in pursuance of this Act, the Sum of Three Millions, in like Manner as is prescribed in an Act passed in the Forty-eighth Year of the Reign of King *George* the Third, intituled *An Act for regulating the issuing and paying off of Exchequer Bills*, and in another Act passed in the Session of Parliament holden in the Fourth and Fifth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to regulate the Office of the Receipt of His Majesty's Exchequer at* Westminster, and in another Act passed in the Session of Parliament holden in the Fifth and Sixth Years of the Reign of Her present Majesty, intituled *An Act for further regulating the Preparation and Issue of Exchequer Bills*.

48 G. 3. c. 1.

4 & 5 W. 4. c. 15.

5 & 6 Vict. c. 66.

Powers of Acts extended to this Act.

XVI. And be it enacted, That all and every the Clauses, Provisoes, Powers, Privileges, Advantages, Penalties, Forfeitures, and Disabilities contained in the said recited Acts passed in the Forty-eighth Year of the Reign of King *George* the Third, and in the Fourth and Fifth Years of the Reign of His said late Majesty, and in the Fifth and Sixth Years of the Reign of Her present Majesty, shall be applied and extended to the Exchequer Bills to be made out in pursuance of this Act, as fully and effectually to all Intents and Purposes as if the said several Clauses or Provisoes had been particularly repeated and re-enacted in the Body of this Act.

Exchequer Bills to bear an Interest.

XVII. And be it enacted, That the Exchequer Bills to be made out in pursuance of this Act shall bear an Interest not exceeding the Rate of Four Pounds *per Centum per Annum* upon or in respect of the whole of the Monies respectively contained therein.

Bank of England may advance Money on the Credit of this Act, notwithstanding 5 & 6 W. & M. c. 20.

XVIII. And be it declared and enacted, That it shall be lawful for the Governor and Company of the Bank of *England* to advance or lend to Her Majesty, by placing to the Account of Her Majesty's Exchequer at the Bank of *England*, upon the Credit of the Exchequer Bills authorized by this Act, any Sum or Sums of Money not exceeding in the whole the Sum of Three Millions, any thing in an Act passed in the Fifth and Sixth Years of the Reign of King *William* and Queen *Mary*, intituled *An Act for granting to Their Majesties*

several Rates and Duties upon Tonnage of Ships and Vessels, and upon Beer, Ale, and other Liquors; and for securing certain Recompences and Advantages in the said Act mentioned to such Persons as shall voluntarily advance the Sum of One million five hundred thousand Pounds towards carrying on the War against France, or in any subsequent Act, to the contrary thereof in anywise notwithstanding.

Bills to be delivered to the Bank of England as Security for Advances.

XIX. And be it enacted, That it shall be lawful for the said Commissioners of Her Majesty's Treasury to cause such Bills as shall be prepared by virtue of this Act to be delivered from Time to Time to the Governor and Company of the Bank of *England*, in such Proportions as the public Service may require, as Security for the Advance or Advances which may be made to Her Majesty by the said Governor and Company of the Bank of *England* under the Authority of this Act.

Exchequer Bills to be charged on the Duties granted by this Act.

XX. And be it enacted, That the Exchequer Bills to be made forth by virtue of this Act, together with the Interest that may become due thereon, shall be and the same are hereby made chargeable and charged upon the Duties granted by this Act; and it shall be lawful for the said Commissioners of Her Majesty's Treasury from Time to Time to direct to be issued to the Paymasters of Exchequer Bills, by way of Imprest and upon account, such Sums of Money, and at such Periods, as the said Commissioners shall think necessary, for or towards paying off and discharging the Exchequer Bills which shall have been made forth by virtue of this Act, or any of them, and for and towards paying the Interest to become due on the said Bills or any of them.

Money due to be paid out of next Aids.

XXI. And be it enacted, That the Monies remaining unsatisfied or not discharged, with the Interest due or to grow due thereon, shall be paid and satisfied out of the next Aid or Aids to be granted in Parliament after the Fifth Day of *July* One thousand eight hundred and forty-five.

Surplus Monies to be carried to Consolidated Fund.

XXII. And be it enacted, That the Surplus of the Monies arising from the Duties granted and imposed by this Act, after paying off and satisfying all the Exchequer Bills issued by virtue of this Act, together with the Interest that may become due thereon, shall, as a Surplus of any such Monies respectively, be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

Treasurer to allow necessary Charges of making forth new Exchequer Bills.

XXIII. And be it enacted, That it shall be lawful for the said Commissioners of Her Majesty's Treasury to pay and allow, or cause to be paid and allowed, out of the Monies to arise of or from the said Duties hereby granted, or of or from the said Consolidated Fund, from Time to Time, the necessary Charges of making forth the Exchequer Bills hereby authorized to be made forth, and such other Charges as shall be necessarily incident to or for the Execution of this Act, or any Part thereof, in relation to the said Bills, any thing herein contained to the contrary notwithstanding.

XXIV. Pro-

Monies issued to be replaced out of first Supplies.

XXIV. Provided always, and be it enacted, That whatever Monies shall be issued out of the said Consolidated Fund shall from Time to Time be replaced by and out of the first Supplies to be thereafter granted by Parliament, any thing herein contained to the contrary notwithstanding.

Act may be amended this Session.

XXV. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

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