

ANNO OCTAVO

VICTORIÆ REGINÆ.

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CAP. XIII.

An Act to repeal the Duties of Excise on Sugar manufactured in the United Kingdom, and to impose other Duties in lieu thereof.

[8th *May* 1845.]

WHEREAS by an Act passed in the First Year of the Reign of Her present Majesty, intituled *An Act to impose certain Duties of Excise on Sugar made from Beet Root in the United Kingdom*, a Duty of Excise of One Pound Four Shillings was imposed on every Hundred Weight of Sugar manufactured in the United Kingdom from Beet Root: And whereas by another Act passed in the Third and Fourth Years of the Reign of Her said Majesty, intituled *An Act to impose Duties of Excise on Sugar manufactured in the United Kingdom*, the same Amount of Duty as was by Law payable on Sugar manufactured from Beet Root was imposed upon all Sugar manufactured in the United Kingdom, from whatever Materials made: And whereas it is expedient to repeal the said Duties, and to impose other Duties in lieu thereof: 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 from and after the passing of this Act, the Duties aforesaid shall cease and be no longer paid or payable, save and

7 W. 4. & 1 Vict. c. 57.

3 & 4 Vict. c. 57.

Repeal of the Excise Duties on Sugar manu-

factured in the United Kingdom.

and except in all Cases relating to the suing for, levying, and recovering of any Arrear thereof, or any Fine, Penalty, or Forfeiture which has been incurred before the passing of this Act.

New Excise Duty on such Sugar of 14*s.* per Cwt.

II. And be it enacted, That in lieu of the Duties by this Act repealed, there shall be raised, levied, collected, and paid the Duty of Excise following; (that is to say), for and upon every Hundred Weight of Sugar manufactured in the United Kingdom, from whatever Materials made, and so in proportion for any greater or lesser Quantity than a Hundred Weight, the Sum of Fourteen Shillings.

New Duty to be raised and levied in the same Manner as other Excise Duties;

and Powers and Penalties of all Excise Acts to apply to this Act.

III. And be it enacted, That the said Duties by this Act imposed shall be under the Management of the Commissioners of Excise, and the same shall be charged, raised, levied, collected, and recovered, applied and accounted for under the Enactments and Provisions of the said first-recited Act, and in such and the like Manner, and in and by the same Means, Ways, or Methods by which any other Duties of Excise are or may be charged, raised, levied, collected, and recovered, applied and accounted for; and the said first-recited Act, and all and every other Act or Acts relating to the Duties of Excise, and all and every Fine, Pain, Penalty, and Forfeiture of any Nature or Kind whatsoever for any Offence against or in breach of the said first-recited Act or any other Act or Acts for securing the Duties of Excise, or for the Regulation thereof, in force immediately before the passing of this Act, and the several Clauses, Powers, and Directions therein contained, shall and the same are hereby respectively directed and declared to extend to, and shall be applied, practised, and put in execution for and in respect of the Duties of Excise by this Act imposed, in as full and ample a Manner as if all and every the said Act and Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, and Forfeitures were repeated and re-enacted in this Act.

Act may be amended, &c.

IV. 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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