ANNO OCTAVO

VICTORIÆ REGINÆ.

C A P. V.

An Act for granting to Her Majesty, until the Fifth Day of *July* One thousand eight hundred and forty-six, certain Duties on Sugar imported into the United Kingdom. [24th *April* 1845.]

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 from and after the Fourteenth Day of *March* One thousand eight hundred and forty-five the Duties imposed on Sugar and Molasses by an Act passed in the Session of Parliament holden in the Seventh and Eighth 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 forty-five, certain Duties on Sugar imported into the United Kingdom, for the Service of the Year*

Duties imposed by 7 & 8 Vict. c.28. repealed.

Duties imposed in lieu thereof.

Year One thousand eight hundred and forty-four, shall cease and be no longer payable; and that from and after the said Fourteenth Day of *March* until the Fifth Day of *July* One thousand eight hundred and forty-six, in lieu thereof, there shall be charged the Duties of Customs following; (that is to say,)

	£	s.	d.
On Sugar and Molasses the Growth and Produce of any *British* Possession in *America*, or 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 Duties following; (that is to say,)			
Double Refined Sugar, or Sugar equal in Quality to Double Refined, for every Hundred Weight -	1	1	0
Other Refined Sugar - - - - -	0	18	8
White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being refined, for every Hundred Weight -	0	16	4
Brown Sugar, being Muscovado or Clayed, or any other Sugar, not being equal in Quality to White Clayed, for every Hundred Weight -	0	14	0
Candy, Brown, for every Hundred Weight -	1	6	0
——— White, for every Hundred Weight -	1	15	0
Molasses, for every Hundred Weight - -	0	5	3
On Sugar the Growth and Produce of any other *British* Possession within the Limits of the *East India* Company's Charter, the Duties following; (that is to say,)			
White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being refined, for every Hundred Weight -	1	1	9
Brown Sugar, being Muscovado or Clayed, or any other Sugar not being equal in Quality to White Clayed, for every Hundred Weight - -	0	18	8
On Sugar the Growth and Produce of *China*, *Java*, or *Manilla*, or of any Foreign Country the Sugars of which Her Majesty in Council shall have declared, or may hereafter declare, 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 Duties following; (that is to say,)			
White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being refined, for every Hundred Weight -	1	8	0
Brown Sugar, being Muscovado or Clayed, or any other Sugar not being equal in Quality to White Clayed, for every Hundred Weight - -	1	3	4
Molasses, for every Hundred Weight - -	0	8	9
On all other Sugars and Molasses, not otherwise charged with Duty, the Duties following; (that is to say,)			
Refined Sugar, for every Hundred Weight -	8	8	0

	£	s.	d.
Brown, or Muscovado, or Clayed Sugar, not being refined, for every Hundred Weight - -	3	3	0
Molasses, for every Hundred Weight - -	1	3	9
Candy, Brown, for every Hundred Weight -	5	12	0
Candy, White, for every Hundred Weight -	8	8	0

And so in proportion for any greater or less Quantity than a Hundred Weight.

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.

II. And be it enacted, That 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 respective Duties of One Pound Eight Shillings or of One Pound Three Shillings and Four-pence *per* Hundred Weight respectively, in like Manner as Sugars the Growth and Produce of *China*, *Java*, or *Manilla*.

Certificates and Declarations required.

III. And be it enacted, That no Sugar shall be admissible to Entry for Home Consumption at the said Duties of One Pound Eight Shillings or One Pound Three Shillings and Four-pence *per* Hundred Weight respectively 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 are 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.

IV. 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

V. 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

if imported from British Possessions abroad.

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 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.

Her Majesty, by Order in Council, may declare the Sugars of Countries with which Her Majesty has Treaties of Reciprocity as to Duties to be admissible at 28*s.* and 23*s.* 4*d.* per Cwt. respectively.

VI. 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, Brown, Muscovado, or Clayed Sugars (not being refined) the Growth of such Country, in case such Treaty shall 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 respective Rates of Duty of One Pound Eight Shillings and One Pound Three Shillings and Four-pence per Hundred Weight respectively, in like Manner as Sugars the Growth and Produce of *China*, *Java*, or *Manilla*; 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 Council to state Fulfilment of Condition.

VII. 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, 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.

Her Majesty may allow Importation of Sugar and Molasses, from British Possessions within the East India Company's Charter in which the Importation of Foreign Sugar is prohibited at the lower Rates of Duty.

VIII. Provided always, and be it enacted, That if at any Time satisfactory Proof shall have been laid before Her Majesty in Council that as respects any *British* Possession within the Limits of the *East India* Company's Charter the Importation of Foreign Sugar has been prohibited, 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 that Sugar and Molasses the Growth or Produce of any such *British* Possession may be imported from thence into the United Kingdom, and entered at the lower Rates of Duty herein-before imposed on Sugar and Molasses the Growth or Produce of *British* Possessions within the Limits of the *East India* Company's Charter in which the Importation of Foreign Sugar is prohibited; and from and after the Publication of such Order, whilst the same shall continue in force, the Sugars and Molasses therein mentioned may be so imported and entered accordingly.

Such Sugar and Molasses to be entered at the lower Rates of Duty, upon the Conditions on which Bengal Sugar was admissible under 6 & 7 W. 4. c. 26.

IX. Provided always, and be it enacted, That any Sugars or Molasses the Produce of any *British* Possession within the Limits of the *East India* Company's Charter in which the Importation of Foreign Sugar is or shall be prohibited, which shall be entered for Home Use at the lower Rates of Duty herein-before imposed on Sugar and Molasses the Produce of such Possessions, shall be entered in the same and the like Manner and under the same or the like Conditions in and under which Sugar the Growth of the Presidency of *Bengal* might be entered for Home Use under the Provisions of 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 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*, at the lower Rate of Duty therein mentioned.

Bounties on certain Descriptions of Refined Sugar. 3 & 4 W. 4 c. 58.

1 & 2 Vict. c. 33.

X. And be it enacted, That the respective Bounties now payable on the Exportation of certain Descriptions of Refined Sugar from the United Kingdom, 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, and by the said Act passed in the Session of Parliament holden in the Seventh and Eighth Years of the Reign of Her present Majesty, shall, from and after the Fourteenth Day of *March* One thousand eight hundred and forty-five, cease and determine; and that in lieu thereof there shall be paid and allowed the following Bounties; (that is to say,)

7 & 8 Vict. c. 28.

	£	s.	d.
Upon Double Refined Sugar, or Sugar equal in Quality to Double Refined, for every Hundred Weight -	1	0	0
Upon other Refined Sugar, in Loaf, complete and whole, or Lumps duly refined, having been perfectly clarified, and thoroughly dried in the Stove, and being of an uniform Whiteness throughout, or such Sugar pounded, crashed, or broken, for every Hundred Weight - - - - - -	0	17	0
Upon Bastard or Refined Sugar, broken in Pieces, or being ground or powdered Sugar, pounded or crashed or broken, for every Hundred Weight -	0	14	0

Collection of Duties.

XI. And be it enacted, That the several Duties, Bounties, and Allowances by this Act imposed and allowed shall be under the Management of the Commissioners of Her Majesty's Customs, and shall be ascertained, raised, levied, collected, paid, recovered, allowed, and applied, or appropriated under the Provisions of an Act passed in the Third and Fourth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act for granting Duties of Customs*, and of another Act passed in the same Year, intituled *An Act to grant certain Bounties and Allowances of Customs*, and of any other Act or Acts in force relating to the Customs.

3 & 4 W. 4. c. 56.

3 & 4 W. 4. c. 58.

Commissioners of Customs to provide standard Samples of White Clayed, &c. Sugar.

XII. And be it enacted, That the Commissioners of Customs shall forthwith provide Samples of White Clayed Sugar, and of Sugar rendered by any Process equal in Quality to White Clayed Sugar, with reference to Colour, Grain, and saccharine Matter, which Samples shall be deemed to be standard Samples, for the Purpose of comparing therewith such White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed Sugar, as from and after the Fourteenth Day of *March* One thousand eight hundred and forty-five may be entered for Home Consumption; and such standard Samples shall from Time to Time be renewed whenever the said Commissioners may deem it expedient; and no Sugar shall, as regards the Payment of Duty, be deemed or taken to be White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, unless it shall, with reference to Colour, Grain, and saccharine Matter, equal the standard Samples so respectively provided by the said Commissioners.

Orders in Council may be revoked.

XIII. 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.

Orders in Council to be published.

XIV. 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

making thereof by Her Majesty in Council, be published in the *London Gazette*.

XV. And be it enacted, That a Copy of every Order of Her Majesty in Council made under the Authority of 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.

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

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