

ANNO TERTIO & QUARTO

GULIELMI IV. REGIS.

****

CAP. LVIII.

An Act to grant certain Bounties and Allowances of Customs. [28th *August* 1833.]

WHEREAS an Act was passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to grant certain Bounties and Allowances of Customs*, whereby the Laws of Customs in relation to Bounties and Allowances of Customs were consolidated and amended: And whereas since the passing of the said Act divers Acts for the further Amendment of the Law have been found necessary; and it will be of advantage to the Trade and Commerce of the Country that the said Acts should be consolidated into One Act: Be it therefore enacted by the King'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 this Act shall commence upon the First Day of *September* One thousand eight hundred and thirty-three, except where any other Commencement is herein particularly directed. 6 G. 4. c. 113.

Commencement of Act.

II. And be it further enacted, That so long as the Duties which are now made due and payable upon the Importation of Sugar until

Bounties allowed upon the Exportation of Refined Sugar.

until the Fifth Day of *April* One thousand eight hundred and thirty-four shall be continued, there shall be allowed upon the Exportation of Refined Sugar made in the United Kingdom the several Bounties set forth in the Table herein-after contained; (that is to say,)

	£	s.	d.
Refined Sugar, *videlicet*,			
——— Bastard Sugar, or Refined Loaf Sugar broken in Pieces, or being ground or powdered Sugar, or such Sugar pounded, crashed, or broken,			
- - - exported in a *British* Ship, for every Hundred Weight - - - - - -	1	4	0
- - - exported in a Ship not *British*, for every Hundred Weight - - - - -	1	3	0
——— 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 a uniform Whiteness throughout, or such Sugar pounded, crashed, or broken, and Sugar Candy,			
- - - exported in a *British* Ship, for every Hundred Weight - - - - - -	1	16	10
- - - exported in a Ship not *British*, for every Hundred Weight - - - - -	1	15	8
——— Double Refined Sugar, and Sugar equal in Quality to Double Refined Sugar, additional Bounty for every Hundred Weight - -	0	6	4

Bond to be given for the due Exportation.

III. And be it further enacted, That the Exporter of any Goods in respect of which any Bounty is claimed under this Act, or the Person in whose Name the same are entered Outwards, shall, at the Time of Entry and before Cocket be granted, give Security by Bond in Double the Value of the Goods, with One sufficient Surety, that the same shall be duly exported to the Place for which they are entered, or be otherwise accounted for to the Satisfaction of the Commissioners of the Customs, and shall not be re-landed in the United Kingdom, or landed in the *Isle of Man*, unless expressly entered to be exported thereto.

Candy in Packages of Half Cwt.

IV. And be it further enacted, That no Bounty shall be given upon the Exportation of any Refined Sugar called Candy, unless it be properly refined and manufactured, and free from Dirt and Scum, and packed in Packages, each of which shall contain Half a Hundred Weight of such Candy at the least.

Sugar crashed for Exportation.

V. And be it further enacted, That if any Sugar in Lumps or Loaves is to be pounded, crashed, or broken before the same be exported, for the Bounty payable thereon, such Lumps or Loaves shall, after due Entry thereof, be lodged in some Warehouse provided by the Exporter and approved by the Commissioners of the Customs for such Purpose, to be then first examined by the Officers of Customs

toms while in such Lumps or Loaves, as if for immediate Shipment, and afterwards to be there pounded, crashed, or broken, and packed for Exportation, in the Presence of such Officers and at the Expence of the Exporter; and such Sugar shall be kept in such Warehouse, and be removed from thence for Shipment, and be shipped under the Care and in the Charge of the Searchers, in order that the Shipment and Exportation thereof may be duly certified by them upon the Debenture, according to the Quality ascertained by them of the same while in such Lumps or Loaves.

Different Sorts of crashed Sugar to be kept separate.

VI. And be it further enacted, That the different Sorts of such Sugar shall be kept apart from each other in such Manner and in such distinct Rooms or Divisions of such Warehouse as shall be directed and appointed by the Commissioners of the Customs; and if any Sort of such Sugar shall be found in any Part of such Warehouse appointed for the keeping of Sugar of a Sort superior in Quality thereto, the same shall be forfeited; and if any Sort of such Sugar shall be brought to such Warehouse to be pounded, crashed, or broken, which shall be of a Quality inferior to the Sort of Sugar expressed in the Entry for the same, such Sugar shall be forfeited.

Committee of Sugar Refiners to provide Sample Loaves of Double Refined Sugar.

VII. And be it further enacted, That there shall be provided by and at the Expence of the Committee of Sugar Refiners in *London*, and in like Manner by and at the Expence of the Committee of Merchants in *Dublin*, as many Loaves of Double Refined Sugar, prepared in manner herein-after directed, as the Commissioners of Customs shall think necessary; which Loaves, when approved of by the said Commissioners, shall be deemed and taken to be Standard Samples; one of which Loaves shall be lodged with the said Committees respectively, and one other with such Person or Persons as the said Commissioners shall direct, for the Purpose of comparing therewith Double Refined Sugar, or Sugar equal in Quality to Double Refined Sugar, entered for Exportation for the Bounty; and fresh Standard Samples shall in like Manner be again furnished by such Committees respectively, and in like Manner lodged, whenever it may be deemed expedient by the said Commissioners: Provided always, that no Loaf of Sugar shall be deemed to be a proper Sample Loaf of Double Refined Sugar as aforesaid if it be of greater Weight than Fourteen Pounds, nor unless it be a Loaf complete and whole, nor unless the same shall have been made by a distinct Second Process of Refinement from a Quantity of Single Refined Sugar, every Part of which had first been perfectly clarified and duly refined, and had been made into Loaves or Lumps which were of a uniform Whiteness throughout, and had been thoroughly dried in the Stove.

How Sample Loaves shall be made.

Sugar entered not equal to the Standard shall be forfeited.

VIII. And be it further enacted, That in case any Sugar which shall be entered in order to obtain the Bounty on Double Refined Sugar, or Sugar equal in Quality to Double Refined Sugar, shall, on Examination

Examination by the proper Officer, be found to be of a Quality not equal to such Standard Sample, all Sugar so entered shall be forfeited and may be seized.

Drawbacks upon Exportation of Silk Goods.

IX. And be it further enacted, That upon the Exportation of Silk Goods there shall be allowed the several Drawbacks of the Duties payable on the Importation of Thrown Silks set forth in the Table herein-after contained; (that is to say,)

DRAWBACKS on the EXPORTATION of SILK GOODS manufactured in the UNITED KINGDOM:

	£	s.	d.
For every Pound of Stuffs or Ribbons of Silk, composed of Silk only, and being of the Value of Fourteen Shillings at least - - - - - -	0	3	6
For every Pound of Stuffs or Ribbons of Silk and Cotton mixed, whereof One Half at least shall be Silk, and being of the Value of Four Shillings and Eight-pence at least - - - - - -	0	1	2
For every Pound of Stuffs or Ribbons of Silk and Worsted mixed, whereof One Half at least shall be Silk, and being of the Value of Two Shillings and Four-pence at least - - - - - -	0	0	7

To whom only Drawbacks shall be allowed.

X. And be it further enacted, That such Drawbacks shall be allowed only in respect of Exportations to be made by the Persons in whose Names the Amount of Duties to be drawn back had been paid, or to be made by any Holder of any written Order signed by any such Persons transferring the Right of making such Exportations and of receiving such Drawbacks thereupon.

Drawbacks to be allowed whether the Duties have been received under this or any former Act, if Silks are shipped within Two Years.

XI. And be it further enacted, That the said Drawbacks shall be allowed although the manufactured Silks in respect of which the same shall be claimed shall not have been made of the Thrown Silk in respect of which the Amount of Duties to be drawn back had been paid, and whether such Amount of Duties shall have been received under the Authority of this Act or of any former Act: Provided always, that the said Drawbacks shall not be allowed unless such manufactured Silks be shipped for Exportation within Two Years after the Payment of such Duties.

Drawback on Timber used in Mines.

XII. And be it further enacted, That for and in respect of all Deals and Timber herein-after described, being of the Growth of *Norway* and imported direct from thence, and used in the Mines of Tin, Lead, or Copper in the Counties of *Devon* or *Cornwall*, or in *Ireland*, and on which the Duties of Customs shall have been paid, there shall be allowed and paid the several Drawbacks herein-after mentioned; (that is to say,) on any such Deals being above Seven Inches

Inches in Width, Eight Feet in Length and not above Ten Feet in Length, and not exceeding One Inch and a Half in Thickness, for every One hundred and twenty the Sum of Four Pounds One Shilling and Three-pence; and on any such Timber being Five Inches Square and not exceeding Ten Inches Square, for every Load containing Fifty Cubic Feet the Sum of Two Pounds Five Shillings and Three-pence.

Account to be kept of Timber used in Mines.

XIII. And be it further enacted, That the several Drawbacks hereby allowed for and in respect of such Deals and such Timber so used shall be paid to the Owner of any such Mine, under the following Regulations; (that is to say,) the Purser, Agent, or Captain of any such Mine, intending to claim the Drawback under this Act, shall enter or cause to be entered in a Book to be kept for that Purpose an Account of the Quantity of such Deals and Timber used and employed in such Mine, stating of whom such Deals and Timber were purchased, and at what Port the same were stated by the Vendor to have been imported, and twice in each Year he shall deliver an Account thereof to the Collector or Comptroller of the Customs of the Port where the Duty upon such Deals and Timber shall have been stated to have been paid, and shall make and subscribe a Declaration before him to the Truth of such Account, and shall, if required by such Collector or Comptroller, produce the Costs Book of such Mine.

Declaration to be made to the Truth of such Account.

XIV. And be it further enacted, That the Person or his Agent who shall have supplied the said Deals and Timber shall make and subscribe a Declaration before the Collector or Comptroller to the Truth of his Account for the same, and referring, to the Importation thereof and Payment of Duties thereon, shall further declare that the Deals and Timber so supplied according to such Account are the indentical Deals and Timber for which the Duties of Customs had been so paid; and thereupon the Collector and Comptroller, being satisfied that such Deals and Timber were supplied for the Use of such Mine, and that the full Duties of Customs had been paid thereon, a Debenture shall be issued for the Payment of the Drawback allowed by this Act: Provided always, that no Debenture for any such Drawback shall be paid after the Expiration of Three Years from the Day on which the Duty on any of the Deals or Timber mentioned in such Debenture had been paid.

Penalty on delivering false Account.

XV. And be it further enacted, That if the Purser, Agent, or Captain of such Mine shall deliver any false Account of the Quantity of Deals or Timber used and employed, with an Intent to defraud His Majesty, such Purser, Agent, or Captain shall, on being convicted of any such Offence, for the First Offence forfeit the Sum of Two hundred Pounds, and for every Second or further Offence the Sum of Four hundred Pounds, to be sued for within Three Months after the Delivery of the Account.

Act may be altered this Session.

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

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