

ANNO PRIMO

VICTORIÆ REGINÆ.

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CAP. LVII.

An Act to impose certain Duties of Excise on Sugar made from Beet Root in the United Kingdom.

[15th *July* 1837.]

WHEREAS it is expedient to impose certain Duties of Excise on Sugar made or manufactured from Beet Root in the United Kingdom: Be it therefore 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 Commencement of this Act there shall be charged, raised, levied, collected, and paid on every Hundred Weight of Sugar manufactured in the United Kingdom from Beet Root, and so in proportion for any greater or lesser Quantity than a Hundred Weight, a Duty of One Pound Four Shillings.

Sugar manufactured from Beet Root to pay a Duty of 1*l.* 4*s.* per Cwt.

II. And be it further enacted, That the said Duties by this Act imposed shall be under the Management of the Commissioners of Excise, and shall be charged, raised, levied, collected, paid, and recovered and accounted for under the Authority of this Act, and in such and the like Manner, and in and by any of the general or special Means, Ways, or Methods, and under and subject to the like Pains, Penalties, and Forfeitures, by which any other Duties of Excise are or may be charged, raised, levied, collected, paid, recovered, and accounted for; and all the Monies arising by the Duties

Duties to be under the Management of the Commissioners of Excise.

by this Act imposed and made payable as aforesaid, the necessary Charges of raising, recovering, and accounting for the same excepted, shall from Time to Time be paid into the Receipt of Her Majesty's Exchequer at *Westminster*, and shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

Manufacturers of Beet Root Sugar to make Entry of their Premises.

III. And be it further enacted, That every Maker or Manufacturer of Sugar from Beet Root shall, before he shall commence to make or manufacture any Sugar, or to prepare any Materials for the making or manufacturing of any Sugar, make a true and particular Entry in Writing of all and every Cylinder or Mill, Press, Vat, Copper, Cistern, Pan, and other Vessel or Utensil, Sugar-house, Warehouse, Storeroom, and Place intended to be made use of by him for the making or keeping any Sugar, or the preparing any Materials for making the same, by delivering such Entry to the proper Officer of Excise authorized to receive the same; and in every such Entry every Sugar-house, Warehouse, Store-room, and Place, Cylinder or Mill, Press, Vat, Copper, Cistern, Pan, and other Vessel or Utensil, shall be distinguished by a particular Number or Letter, or Number and Letter or Letters, and the respective Purpose for which the same is to be used shall be specified and described; and every such Entry shall also set forth the Name and Place of Abode of the Person or Persons making the same, and the Place where his or their Premises or Sugar-house shall be situated, and shall be signed by such Maker or Makers; and in default of making such Entry, such Maker shall for every unentered Sugar-house, Warehouse, Storeroom, or Place, Cylinder or Mill, Press, Vat, Copper, Cistern, Pan, or other Vessel or Utensil, forfeit Two hundred Pounds, together with all Sugar-juice, Syrup, Materials, and Goods therein.

Premises to be marked.

IV. And be it further enacted, That every Maker or Manufacturer of Sugar from Beet Root shall mark and number, and at all Times keep marked and numbered, every Sugar-house, Warehouse, Storeroom, and Place, Cylinder or Mill, Press, Vat, Copper, Cistern, Pan, and other Vessel and Utensil, by him made use of for the making or manufacturing or keeping of such Sugar, with distinguishing Numbers or Letters, or Numbers and Letters, denoting the Purpose for which each is respectively used, and corresponding to the Description thereof in the Entry; and every Sugar-house, Warehouse, Storeroom and Place, Cylinder or Mill, Press, Vat, Copper, Cistern, Pan, and other Vessel and Utensil which shall not be so marked or numbered, or which shall not correspond with the Description in the Entry, or the Use whereof shall not be described and specified in the Entry, shall be deemed and taken to be unentered.

Officers of Excise may enter Sugar-houses, and take Account of Sugar-juice, Syrup, &c.

V. And be it further enacted, That it shall be lawful for any Officer of Excise at all Times, by Day or by Night, upon his Request, to enter into every Sugar-house, Warehouse, Storeroom, or other Place whatsoever entered or made use of by any Maker or Manufacturer of Sugar from Beet Root for the making or manufacturing or keeping of such Sugar, and to inspect and examine the same, and all Sugar-juice, Syrup, Liquor, and Materials making into

Sugar, and from Time to Time to examine, weigh, and take an Account of all Sugar, and to gauge or otherwise take an Account of the Capacity or Content of each and every Vat, Copper, Cistern, Pan, or other Vessel directed to be gauged or the Capacity thereof ascertained by this Act, or by any Order of the Commissioners of Excise, and also to examine, gauge, and take an Account of all the Juice, Syrup, Liquor, or Material making into Sugar in every such Vat, Copper, Cistern, Pan, or other Vessel or Utensil; and every Maker or Manufacturer of Sugar from Beet Root into whose Sugar-house or Premises aforesaid any Officer of Excise shall on his Request be prevented or hindered from entering, or having entered shall be hindered or prevented from doing any such Act as aforesaid, shall forfeit Two hundred Pounds.

Syrup-cistern, &c. to be gauged, not to be made use of until gauged and tabled.

VI. And be it further enacted, That no Maker or Manufacturer of Sugar from Beet Root shall make use of any Syrup-cistern, or any Vat, Copper, Pan, or other Vessel or Utensil directed by the Commissioners of Excise to be gauged and the Dimensions thereof ascertained, before the same shall have been gauged and tabled by the Supervisor or other proper Officer of Excise, on pain of forfeiting Twenty Pounds for every Day the same shall be so used.

Size or Position of any Vessel not to be altered after having been gauged and tabled, except on Notice.

VII. And be it further enacted, That no such Maker or Manufacturer of Sugar from Beet Root shall in any Manner alter, or suffer to be altered, the Size, Position, or Level of any Syrup-cistern, or any Vat, Copper, Pan, or other Vessel or Utensil, directed to be gauged and tabled, at any Time after the Supervisor or proper Officer of Excise shall have gauged and ascertained the Capacity or Content thereof, except on Notice in Writing to the Officer of Excise of the intended Alteration, on pain of forfeiting One hundred Pounds.

Notice to be given of every grinding or mashing of Beet Root to be made into Sugar.

VIII. And be it further enacted, That every such Maker or Manufacturer of Sugar shall from Time to Time, at least Four Hours before he shall begin to rasp, grind, or mash any Beet Root for the making of Sugar, deliver to the proper Officer of Excise a Notice in Writing, in which shall be set forth the Day and Hour when such rasping, grinding, or mashing is to be commenced, on pain of forfeiting One hundred Pounds for every Omission to give such Notice.

When Juice or Syrup is collected in the Syrup-pan, a Declaration of the Quantity and Gravity to be given to the Officer, who is to attend and take an Account of it.

IX. And be it further enacted, That every such Maker or Manufacturer of Sugar shall from Time to Time, when and as often as any Juice or Syrup shall be clarified and run into and collected in the Syrup-cistern, immediately and without Delay deliver to the proper Officer of Excise a Declaration in Writing specifying the particular Syrup-cistern, if there shall be more than One in the House in which such Juice or Syrup shall be contained, and setting forth the Quantity of such Juice or Syrup and the particular Gravity thereof, and thereupon the Officer of Excise shall attend and take an Account of the Quantity and Gravity of such Juice or Syrup; and no Part of such Juice or Syrup shall be drawn off or removed from the Syrup-cistern for the Space of Two Hours after such Declaration shall have been delivered, unless the proper Officer of Excise shall have previously

viously taken an Account of the Quantity and Gravity thereof; and every such Maker or Manufacturer of Sugar in whose Sugar-house any Juice or Syrup shall be drawn off or removed from the Syrup-cistern without such Declaration as aforesaid having been delivered, or before the Expiration of Two Hours after such Declaration having been delivered (except as aforesaid), or by whom or on whose Behalf any untrue Declaration of the Quantity or Gravity of the Juice or Syrup in the Syrup-cistern shall be delivered, shall forfeit One hundred Pounds.

Officer may take Samples from the Syrup-cistern, and the Gravity of such Samples to be deemed the Gravity of the whole Contents of the Cistern.

X. And be it further enacted, That it shall be lawful for any Officer of Excise from Time to Time, and whenever and as often as he shall deem it expedient, to take any Sample or Samples of any Juice or Syrup in any Syrup-cistern in the Sugar-house of every such Maker or Manufacturer of Sugar, in order that such Officer may ascertain the Gravity of such Juice or Syrup, and from such Part of any such Syrup-cistern as such Officer shall think proper; and the Gravity of any such Sample so taken shall be and be held to be the true Gravity of the whole Contents of the Syrup-cistern from which any such Sample shall be so taken: Provided always, that before any such Sample shall be so taken, all the Liquor contained in any such Syrup-cistern may be stirred and mixed up or mixed together by such Maker or Manufacturer of Sugar, or by any Person in his Employ, if they shall think fit so to do.

The Juice or Syrup, after the Quantity and Gravity shall have been ascertained, to be run off to the Sugar-pan, and kept separate during the Process of Manufacture until charged.

XI. And be it further enacted, That after the Officer of Excise shall have ascertained and taken an Account of the Quantity and Gravity of the Juice or Syrup in the Syrup-cistern, or at the Expiration of Two Hours after such Declaration as aforesaid shall have been delivered, all such Juice or Syrup shall be run off from such Cistern and removed into the Sugar-pan, and continued in the Process of being made into Sugar; and after such Declaration as aforesaid shall have been delivered, no other Juice, Syrup, or Sugar shall be added to or mixed with such Juice or Syrup in respect of which such Declaration shall have been delivered, but the same shall be kept separate and distinct in the Process of Manufacture, until the Sugar, the Produce thereof, shall have been weighed and charged with Duty; and if such Juice or Syrup shall not be so kept separate and distinct in the Process or Manufacture, or if any other Juice, Syrup, or Sugar shall be added thereto, the Maker or Manufacturer of Sugar shall forfeit One hundred Pounds.

When the Manufacture of Sugar is completed, Notice to be given of the Time when it will be ready to be weighed.

XII. And be it further enacted, That every such Maker or Manufacturer of Sugar shall, within Two Days after all the Sugar produced from any Juice or Syrup in respect of which such Declaration as aforesaid shall have been delivered, or of which such Account shall have been taken in the Syrup-cistern, shall be made, and the Manufacture thereof completed, give to the Officer of Excise under whose Survey he shall be a Notice in Writing, specifying the Day and Hour when such Sugar will be ready to be weighed and charged with Duty; and thereupon such Officer shall attend and weigh and take an Account of all such Sugar, and shall charge the same with Duty, in the Manner herein-after mentioned; and if any such Maker or Manufacturer

Manufacturer of Sugar shall refuse or neglect to give such Notice, or shall remove such Sugar, or any Part thereof, without having given such Notice, or before the Officers of Excise shall have weighed and taken an Account of the same, he shall forfeit Two hundred Pounds.

Mode of charging the Duty:

First, from the Gravity of the Syrup;

XIII. And be it further enacted, That for and in respect of every Gallon of Juice or Syrup which shall be made in the Sugar-house of any Maker or Manufacturer of Sugar from Beet Root, and run into and collected in the Syrup-cistern, the Officer of Excise shall charge such Maker or Manufacturer of Sugar for a Quantity of Sugar, in proportion to the Gravity of such Juice or Syrup, as set forth in the Declaration thereof, or as ascertained and taken account of by such Officer, according to a Table to be prepared under the Directions of and approved by the Commissioners of Excise for showing the Quantity of Sugar contained in any given Quantity of Juice or Syrup, according to the specific Gravity thereof, as ascertained by the Saccharometer, after making an Allowance of Fifty *per Centum* on such Quantity for Molasses, Drainage, and Wash.

Second, by the Weight of the Sugar produced.

XIV. And be it further enacted, That whenever any Officer of Excise shall weigh and take an Account of any Sugar made at the Sugar-house of any such Maker or Manufacturer of Sugar after the same shall have been manufactured and finished, such Officer shall charge the Maker or Manufacturer of such Sugar on the full Quantity of Sugar which he shall so weigh and take an Account of, exclusive of any Waste or Drainage which may have run therefrom.

Officer of Excise to make out a Return of the Duty every Six Weeks, and charge the Maker by whichever Mode will produce the highest Amount of Duty.

XV. And be it further enacted, That every Officer of Excise under whose Survey any such Maker or Manufacturer of Sugar shall be, or any other Officer who shall be appointed so to do, shall from Time to Time, at the Expiration of every Six Weeks or at such other Times as the Commissioners of Excise shall direct, make out and deliver to the Collector of Excise, or to such Person or Persons as the Commissioners of Excise shall appoint to receive the same, an Account or Return in Writing of the Quantity of Sugar for which such Maker of Sugar shall have become chargeable with Duty in such preceding Six Weeks or Period, and of the Duty payable thereon; and every such Officer is hereby required in every such Return to charge and such Officer shall charge such Maker or Manufacturer according to whichever of the Modes of charging herein-before prescribed shall produce the highest Amount of Duty; and such Officer shall also leave a Copy of such Account or Return with such Maker or Manufacturer, and the Account or Return of such Officer shall be a Charge on every such Maker or Manufacturer of Sugar, who shall pay and clear off the Duty appearing by such Account or Return to have become due within Six Days after such Account or Return shall have been made, or in default thereof shall forfeit Double the Amount of such Duty.

Any Saccharometer prescribed by the Commis-

XVI. And be it further enacted, That any such Saccharometer may be used for ascertaining the Gravity of Juice or Syrup for the Charge of Duty under the Provisions of this Act as shall from Time

sioners of Excise may be used for ascertaining the Gravity of the Syrup.

to Time be ordered and prescribed by any Order of the Commissioners of Excise; and all Juice and Syrup shall for the Purposes of this Act be deemed and taken to be of the Gravity at which such Saccharometer shall on the Application thereof denote or indicate such Juice or Syrup to be: Provided always, that it shall not be necessary on the Trial of any Information, Action, Suit, or other Proceeding to produce or give in Evidence any such Order of the Commissioners of Excise for the Use of any such Saccharometer.

Makers of Sugar to keep Scales and Weights, and permit the Officers of Excise to use them.

Penalty for Neglect, 100*l.*;

for using false Scales or Weights, &c. 300*l.*

XVII. And be it further enacted, That every such Maker or Manufacturer of Sugar shall and he is hereby required to provide and keep in his Sugar-house just and sufficient Scales and Weights, affixed and placed in a proper and convenient Place to be approved of by the Supervisor or Surveyor of Excise; and every such Maker or Manufacturer shall permit and suffer any Officer of Excise to use the said Scales and Weights for the Purpose of weighing and taking an Account of all the Sugar which shall be at any Time in the Possession of any such Maker or Manufacturer; and every such Maker or Manufacturer of Sugar who shall neglect to keep such Scales and Weights so affixed and placed as aforesaid, or who shall not permit or suffer any Officer of Excise to use the same, shall forfeit One hundred Pounds; and every such Maker or Manufacturer who shall in the weighing of any Sugar make use of, or procure or suffer to be made use of, any false or unjust or insufficient Scales or Weights, or who shall make use of any Force or Violence, or practise any Art, Device, or Contrivance, by which any Officer of Excise may be hindered or prevented or deceived in taking the true Account or Weight of any Sugar, or charging the true Amount of Duty thereon, shall forfeit Three hundred Pounds, together with all the Sugar weighed or produced to be weighed at the Time of such Offence, and all such unjust or insufficient Scales or Weights.

Maker of Sugar to assist with his Servants in weighing.

XVIII. And be it further enacted, That every such Maker or Manufacturer of Sugar shall, when and as often as he shall be thereto required by any Officer of Excise, aid and assist the Officers of Excise with a sufficient Number of his Workmen or Servants in weighing and taking an Account of all Sugar in the Possession of such Maker or Manufacturer required to be weighed under the Provisions of this Act, on pain of forfeiting for every Refusal or Neglect One hundred Pounds.

Sugar not charged to be kept separate from that which has been.

XIX. And be it further enacted, That every such Maker or Manufacturer of Sugar shall at all Times keep all Sugar which shall not have been charged with Duty separate and apart from all Sugar which shall have been so weighed and charged, on pain of forfeiting One hundred Pounds.

Penalty on evading the Duty.

XX. And be it further enacted, That every such Maker or Manufacturer of Sugar who shall hide or conceal, or cause to be hidden or concealed, or shall remove, or convey away or deposit, or cause to be removed, or conveyed away from, or deposited in any Place, any Sugar, or any Juice or Syrup, to evade the Duties chargeable thereon, or any Part of such Duties, or before the full Duties

shall have been charged thereon, shall, over and above every other Penalty to which he may in so doing become subject, forfeit Five hundred Pounds.

Provisions of 7 & 8 G. 4. c. 53. and 4 & 5 W. 4. c. 51. to extend to this Act.

XXI. And be it further enacted, That all the Powers, Provisions, Clauses, and Enactments, Pains, Penalties, and Forfeitures contained in an Act passed in the Seventh and Eighth Years of the Reign of His Majesty King *George* the Fourth, intituled *An Act to consolidate and amend the Laws relating to the Collection and Management of the Revenue of Excise throughout* Great Britain *and* Ireland, and of an Act passed in the Fourth and Fifth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to amend the Laws relating to the Collection and Management of the Revenue of Excise*, shall, except when otherwise hereby provided for, extend to and be applied to this Act, and to the Duties hereby granted, and Penalties and Forfeitures hereby imposed.

Commencement of Act.

XXII. And be it further enacted, That this Act shall commence and take effect from and after the passing thereof.

Act may be altered this Session.

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

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