

SUGARS, SYRUPS AND MOLASSES.

Sugar, melado, concentrated melado, concentrated cane juice, concentrated molasses, concentrated beet root, juice and concrete, when imported direct from the country of growth and production, for refining purposes only, not over No. fourteen Dutch standard, in color, and not testing over seventy degrees by the polariscopic test, one cent per pound, and for every additional degree shown by the polariscopic test, three and one-third cents per one hundred pounds additional	1c p lb 70 deg. test 3 1-3c p 100 lbs for each deg. above 70
Sugar not for refining purposes, not over No. fourteen Dutch standard in color, when imported direct from the country of growth and production, one cent per pound and thirty per cent. ad valorem on the value thereof free on board at the last port of shipment.	1c p lb & 30 p ct
On all sugars above No. fourteen Dutch standard in color, and on Refined sugars of all kinds, grades or standards, one and one-half cent per pound and thirty-five per cent ad valorem on the value thereof free on board at the last port of shipment.	1 1/2c p lb & 35 p ct
On all sugars not imported direct without transshipment from the country of growth and production, there shall be levied and collected an additional duty of seven and one-half per cent of the whole duty so otherwise payable thereon.	7 1/2 p. c. of duty additional.
Provided that when any cargo of sugar imported for refining purposes is found to grade, in part above number fourteen Dutch standard in color, such part to the extent of not exceeding fifteen per cent of the whole of the cargo may be admitted to entry by the polariscopic test.	
Syrups, cane juice, refined syrup, sugar house syrup or sugar house molasses, syrup of sugar, syrup of molasses, or sorghum, whether imported direct or not, one cent per pound and thirty per cent ad valorem,	1c p lb & 30 p ct
Molasses, other, when imported direct, without transshipment, from the country of growth and production, fifteen per cent ad valorem	15 p ct
Molasses, when not so imported, twenty per cent ad valorem,	20 p ct
The value upon which the ad valorem duty shall be levied and collected upon all the above named syrups and molasses, shall be the value thereof free on board, at the last port of shipment.	
Provided that molasses when imported for or received into any refinery or sugar factory, or to be used for any other purpose than actual consumption, shall be subject to, and there shall be levied and collected thereon an additional duty of five cents per Imperial gallon,	5c. p. Im. gal.
Provided that the foregoing rates of duty on Sugars, Syrups and Molasses shall apply only to importations arriving in Canada on and after the 31st day of March, 1886, and that as to such articles warehoused prior to that date the rate of duty in force immediately previous thereto shall apply.	
Sugar candy, brown or white, and confectionery, one and one-quarter cents per pound and thirty-five per cent ad valorem	1 1/4c p lb & 35 p ct
Glucose or grape sugar to be classed and rated for duty	

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