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ANNO QUADRAGESIMO TERTIO

# GEORGI II. REGIS.

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C A P. CLIV.

An Act for granting to His Majesty certain Counter-  
vailing Duties on the Importation into *Great  
Britain* of refined Sugar of the Manufacture of  
*Ireland*; and for allowing additional Drawbacks  
or Bounties on the Exportation to *Ireland* of re-  
fined Sugar of the Manufacture of *Great Britain*,  
during the Continuance of certain Acts; and for  
allowing, until the First Day of *May* One thousand  
eight hundred and four, a Bounty on the Impor-  
tation of Salmon and Cod Fish from the Island  
of *Newfoundland* and the Coast of *Labrador*, into  
*Great Britain* and *Ireland*. [12th August 1803.]

**W**HEREAS the Rate of the Duty of Customs on Sugar imported  
into *Great Britain* has been increased since the Union of *Great  
Britain* and *Ireland*: And whereas it is just and reasonable  
in respect thereof, and pursuant to the Provisions contained in the Acts  
for the Union of *Great Britain* and *Ireland*, that additional Duties of  
Customs should be charged on all refined Sugar being of the Manufacture

From *August*  
15, 1803, there  
shall be charg-  
ed on refined  
Sugar of the  
Manufacture  
of *Ireland* and  
imported into  
*Great Britain*  
the additional  
Countervail-  
ing Duties  
specified in  
Tables  
A. and B.

of *Ireland*, and imported from thence into *Great Britain*, sufficient to counter-  
vail such Increase of Duty on the raw Material; 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 Parlia-  
ment assembled, and by the Authority of the same, That, from and after  
the Fifteenth Day of *August* One thousand eight hundred and three, there  
shall be charged on any refined Sugar being of the Manufacture of *Ireland*,  
and imported from thence into *Great Britain*, the several Countervailing  
Duties of Customs as the same are respectively described and set forth in  
Figures in the Tables hereunto annexed, marked A. and B. ; which several  
Countervailing Duties shall be in Addition to the Countervailing Duties  
payable on any such refined Sugar under and by virtue of an Act passed in  
the Thirty-ninth and Fortieth Year of His present Majesty, for the Union  
of *Great Britain* and *Ireland*.

Such Countervail-  
ing Duties shall be man-  
aged as the  
former.

II. And be it further enacted, That the said Countervailing Duties by  
this Act granted shall be managed, ascertained, raised, levied, collected,  
paid, recovered, appropriated, and applied in such and the like Manner,  
and by the same Means, Ways, and Methods, in every Respect as the  
former Countervailing Duties on refined Sugar the Manufacture of *Ireland*,  
and imported from thence into *Great Britain*, are managed, ascertained,  
raised, levied, collected, paid, recovered, appropriated, and applied.

Drawbacks  
specified in  
Tables C. and  
D. to be paid  
on Exporta-  
tion of refined  
Sugar from  
*Great Britain*  
to *Ireland*.

III. And whereas it is just and reasonable on account of the increased Rate  
of the Duty of Customs charged on Sugar imported into *Great Britain*, that  
additional Drawbacks or Bounties should in respect thereof be paid and  
allowed on refined Sugar of Manufacture of *Great Britain* exported to  
*Ireland*; be it therefore further enacted, That, from and after the Fifteenth  
Day of *August* One thousand eight hundred and three, there shall be paid  
and allowed on the Exportation from *Great Britain* to *Ireland*, of any re-  
fined Sugar being the Manufacture of *Great Britain*, the several and re-  
spective additional Drawbacks or Bounties as the same are respectively  
described and set forth in Figures in the Tables hereunto annexed, marked  
C. and D.: Provided always, that the said additional Drawbacks or Bounties  
respectively shall not be paid or allowed unless all the Rules, Regulations,  
Restrictions, and Conditions required by any Act or Acts of Parliament  
in force on or immediately before the passing of this Act, with respect to  
Drawbacks or Bounties payable on the Exportation from *Great Britain* to  
*Ireland* of any refined Sugar, are duly complied with.

Continuance  
of Duties and  
Drawbacks.

IV. And be it further enacted, That the additional Countervailing  
Duties granted, and the Drawbacks or Bounties allowed by this Act, as  
the same are respectively described and set forth in the Tables hereunto  
annexed, marked A. and C. shall remain in force during the Continuance  
of the Duties on Sugar imported into *Great Britain*, granted by an Act  
of the present Session of Parliament, intituled, *An Act to repeal the  
Duties of Customs payable in Great Britain, and to grant other Duties in  
lieu thereof*; and that the additional Countervailing Duties granted and  
Drawbacks or Bounties allowed by this Act, as the same are respectively  
described and set forth in the Tables hereunto annexed, marked B. and D.  
shall remain in force during the Continuance of an Act passed in the  
present Session of Parliament, intituled, *An Act for granting to His  
Majesty*

c. 68.

c. 70.

*Majesty during the present War, and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels in Great Britain, and no longer.*

V. And be it further enacted, That the additional Bounty on refined Sugar exported from *Great Britain*, granted by an Act passed in the present Session of Parliament, intituled, *An Act for granting to His Majesty during the present War, and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Vessels in Great Britain*, shall not be paid or allowed on any refined Sugar which shall be entered for Exportation before the Seventeenth Day of *August* One thousand eight hundred and three; and that the said additional Bounty shall not be paid or allowed on any refined Sugar which shall not have been actually shipped for Exportation within Six Weeks after the Expiration of the said recited Act passed in the present Session of Parliament.

Additional  
Bounty on re-  
fined Sugar  
exported,  
granted by  
c. 70. shall not  
be allowed on  
any entered  
for Exporta-  
tion before  
*August 17,*  
*1803, &c.*

VI. And whereas it is expedient that a Bounty should be allowed for a limited Time on the Importation of salted and pickled Salmon, and salted dry Cod Fish from the Island of *Newfoundland*, and the Coast of *Labrador*, into the United Kingdom of *Great Britain* and *Ireland*; be it therefore enacted, That upon the Importation of such Fish into the said United Kingdom, there shall be paid and allowed to the Importer or Proprietor thereof, a Bounty of Three Shillings for every Quintal or Hundred Weight of such Fish, and so in Proportion for any greater or less Quantity; which Bounty shall be paid and allowed upon the following Conditions, that is to say, upon the Master and Mate of every Ship or Vessel in which such Fish shall be imported making Oath at the Port of Importation, before the Collector or other principal Officer of the Customs in *Great Britain*, or of the Revenue in *Ireland*, that all the said Fish imported in the said Ship or Vessel was taken and cured by His Majesty's Subjects carrying on the Fishery at the Island of *Newfoundland* and on the Coast of *Labrador*, as the Case may be, and upon such Fish being duly entered and regularly landed in the Presence of the proper Officer or Officers appointed for that Purpose.

On Importa-  
tion of pickled  
Salmon and  
dry Cod from  
the Island of  
*Newfound-  
land, &c.* a  
Bounty of 3s.  
per Quintal  
shall be paid,  
on certain  
Conditions.

VII. Provided always, and be it further enacted, That salted Cod Fish and Salmon, on which the Bounty above mentioned shall have been paid as aforesaid, may nevertheless be exported without being subject to the Re-payment of the said Bounty; any Thing in this Act, or any other Law or Statute to the contrary thereof in any wise notwithstanding.

Such Fish may  
be exported  
without being  
subject to  
Re-payment  
of Bounty.

VIII. And be it further enacted, That such Bounty shall be under the Management of the respective Commissioners of the Customs in *England* and *Scotland*, in *Great Britain*, and the Commissioners of the Revenue in *Ireland* respectively, and shall be paid by the said Collector or other principal Officer before whom such Oath is directed to be taken as aforesaid, out of any Fund under the Management of the said Commissioners respectively: Provided always, that before any Bounty shall be paid upon any such Fish as aforesaid, the same shall be examined by Two indifferent and disinterested Persons, experienced in the Nature of such Fish,  
appointed

Bounty to be  
under the  
Management  
of the Com-  
missioners of  
Customs in  
*Great Britain*,  
and of Re-  
venue in  
*Ireland*.

appointed for that Purpose at the Port of Importation, with the Approbation of the said Commissioners respectively, which Persons so appointed, together with the proper Officer or Officers who shall attend the Examination of the said Fish, shall declare upon their corporal Oaths, to be administered by the Collector or other principal Officer at the Port of Importation, whether the said Fish, or any Part thereof is or is not merchantable; and in case any such Fish or any Part thereof shall not be merchantable no Bounty shall be allowed or paid on the Importation thereof.

Acts for securing the Duties on Salt not to be affected.

IX. Provided also, and be it further enacted, That nothing in this Act contained shall extend, or be deemed or construed to extend, to vary, alter, or repeal any Act or Acts of Parliament made for the Security of the Duties upon Salt, but that every Act or Acts of Parliament relating to such Duties shall remain in Force in like Manner to all Intents and Purposes as if this Act had not been made.

Bounty shall not be paid on any greater Quantity of Fish than shall be expressed in the Manifest.

X. Provided also, and be it further enacted, That no Bounty shall be paid or allowed on the Importation of any such Fish for or upon any greater Quantity or Weight thereof than is or shall be contained and expressed in the Manifest required by Law upon the Importation thereof into any Port of the United Kingdom.

Persons fraudulently obtaining Bounty on such Fish shall forfeit 100<sup>l</sup>.

XI. And be it further enacted, That in case any Person shall in any Manner whatever fraudulently obtain any Bounty upon the Importation of such Fish, or shall enter any such Fish for the Purpose of obtaining any Bounty thereon, contrary to the true Intent and Meaning of this Act, then and in every such Case the Person or Persons so offending shall, for each and every such Offence, forfeit the Sum of One hundred Pounds.

Bounty on Fish to be paid under certain Conditions.

XII. And be it further enacted, That the said Bounty upon the Importation of such Fish shall be paid and allowed in such and the like Manner, and under such and the like Conditions, Rules, Regulations, Restrictions, Penalties, and Forfeitures as any Bounties on the Importation of the Produce of the *British* Fisheries may, by any Act or Acts of Parliament now in Force, be paid and allowed, so far as the same are applicable thereto; and the several Clauses, Powers, and Directions therein contained shall and are hereby directed and declared to extend to and shall be respectively applied, practised, and put in Execution for or in respect of the Bounty hereby allowed as far as the same are applicable thereto in as full and ample a Manner to all Intents and Purposes whatever as if all and every the said Clauses, Provisions, Powers, Directions, Penalties, and Forfeitures, were particularly repeated and re-enacted in the Body of this present Act.

Provisions relating to Bounties on Fish to continue till 1804.

XIII. And be it further enacted, That the several Provisions in this Act contained relating to Bounties on the Importation of Fish shall continue in Force until the First Day of *May* One thousand eight hundred and four.

## TABLES to which this Act refers.

## TABLE (A).

A TABLE of additional COUNTERVAILING DUTIES of CUSTOMS payable on refined Sugar of the Manufacture of *Ireland* imported from thence into *Great Britain*.

	Duty.		
	£.	s.	d.
Sugar refined, viz <sup>t</sup> .			
—— Bastards, whole or ground, the Hundred Weight	0	1	10
—— Lumps, the Hundred Weight — —	0	3	5 $\frac{1}{4}$
—— Single Loaf, the Hundred Weight — —	0	3	8
—— Powder Loaf and Double Loaf, the Hundred Weight	0	3	11
Sugar Candy, Brown, the Hundred Weight — —	0	3	5 $\frac{1}{4}$
—— White, the Hundred Weight — —	0	3	11
Sugar refined of any other Sort, the Hundred Weight —	0	3	11

## TABLE (B.)

A TABLE of further additional COUNTERVAILING DUTIES of CUSTOMS payable on refined Sugar of the Manufacture of *Ireland* imported from thence into *Great Britain*.

	Duty.		
	£.	s.	d.
Sugar refined, viz <sup>t</sup> .			
—— Bastards, whole or ground, the Hundred Weight	0	4	0
—— Lumps, the Hundred Weight — —	0	7	6
—— Single Loaf, the Hundred Weight — —	0	8	0
—— Powder Loaf and Double Loaf, the Hundred Weight	0	8	7
Sugar Candy, Brown, the Hundred Weight — —	0	7	6
—— White, the Hundred Weight — —	0	8	7
Sugar refined of any other Sort, the Hundred Weight —	0	8	7

## TABLE (C.)

A TABLE of additional DRAWBACKS or BOUNTIES to be paid or allowed on the Exportation of refined Sugar of the Manufacture of *Great Britain* exported from thence to *Ireland*.

Sugar refined, viz <sup>t</sup> .	Drawback.		
	£.	s.	d.
——— Bastards, whole or ground, the Hundred Weight	0	1	10
——— Lumps, the Hundred Weight	0	3	5 <sup>1</sup> / <sub>4</sub>
——— Single Loaf, the Hundred Weight	0	3	8
——— Powder Loaf and Double Loaf, the Hundred Weight	0	3	11
Sugar Candy, Brown, the Hundred Weight	0	3	5 <sup>1</sup> / <sub>4</sub>
——— White, the Hundred Weight	0	3	11
Sugar refined of any other Sort, the Hundred Weight	0	3	11

## TABLE (D.)

A TABLE of further additional DRAWBACKS or BOUNTIES to be paid or allowed on the Exportation of refined Sugar of the Manufacture of *Great Britain* exported from thence to *Ireland*.

Sugar refined, viz <sup>t</sup> .	Drawback.		
	£.	s.	d.
——— Bastards, whole or ground, the Hundred Weight	0	4	0
——— Lumps, the Hundred Weight	0	7	6
——— Single Loaf, the Hundred Weight	0	8	0
——— Powder Loaf and Double Loaf, the Hundred Weight	0	8	7
Sugar Candy, Brown, the Hundred Weight	0	7	6
——— White, the Hundred Weight	0	8	7
Sugar refined of any other Sort, the Hundred Weight	0	8	7

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