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## SCHEDULES.

### FIRST SCHEDULE

#### SUGAR, ETC.

Sections 6, 7.

#### PART I

#### DUTIES

Article.	Customs Duty.			Excise Duty.		
	£	s.	d.	£	s.	d.
Sugar which, when tested by the polariscope, indicates a polarisation exceeding ninety-eight degrees.....the cwt.	0	9	4	0	7	0
Sugar of a polarisation not exceeding seventy-six degrees.....the cwt.	0	4	6	0	3	4
Sugar of a polarisation— Exceeding 76 and not exceeding 77 the cwt.	0	4	7.5	0	3	5.6
Exceeding 77 and not	0	4	9.3	0	3	7

[NOTE.—The charge under this Schedule of a specified amount of duty on a specified weight of any article includes a charge of a proportionately less duty on any less weight of any article so charged.]

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Article.	Customs Duty.			Excise Duty.		
exceeding 78 the cwt.						
Exceeding 78 and not exceeding 79 the cwt.	0	4	11.1	0	3	8.3
Exceeding 79 and not exceeding 80 the cwt.	0	5	0.9	0	3	9.6
Exceeding 80 and not exceeding 81 the cwt.	0	5	2.7	0	3	11.0
Exceeding 81 and not exceeding 82 the cwt.	0	5	4.5	0	4	0.3
Exceeding 82 and not exceeding 83 the cwt.	0	5	6.3	0	4	1.7
Exceeding 83 and not exceeding 84 the cwt.	0	5	8.3	0	4	3.2
Exceeding 84 and not exceeding 85 the cwt.	0	5	10.3	0	4	4.7
Exceeding 85 and not exceeding 86 the cwt.	0	6	0.3	0	4	6.2
Exceeding 86 and not exceeding 87 the cwt.	0	6	2.3	0	4	7.7
Exceeding 87 and not exceeding 88 the cwt.	0	6	4.6	0	4	9.4
Exceeding 88 and not	0	6	6.8	0	4	11.1

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Article.	Customs Duty.			Excise Duty.		
exceeding 89 the cwt.						
Exceeding 89 and not exceeding 90 the cwt.	0	6	9.5	0	5	1.1
Exceeding 90 and not exceeding 91 the cwt.	0	7	0.2	0	5	3.1
Exceeding 91 and not exceeding 92 the cwt.	0	7	2.9	0	5	5.1
Exceeding 92 and not exceeding 93 the cwt.	0	7	5.6	0	5	7.2
Exceeding 93 and not exceeding 94 the cwt.	0	7	8.2	0	5	9.2
Exceeding 94 and not exceeding 95 the cwt.	0	7	10.9	0	5	11.2
Exceeding 95 and not exceeding 96 the cwt.	0	8	1.6	0	6	1.2
Exceeding 96 and not exceeding 97 the cwt.	0	8	4.3	0	6	3.2
Exceeding 97 and not exceeding 98 the cwt.	0	8	7.0	0	6	5.2
Molasses (except when cleared for use by a licensed						

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Article.	Customs Duty.			Excise Duty.		
distiller in the manufacture of spirits) and invert sugar and all other sugar and extracts from sugar which cannot be completely tested by the polariscope and on which duty is not specially charged by this section—						
If containing 70 per cent. or more of sweetening matter ..... the cwt.	0	5	11	0	4	5
If containing less than 70 per cent. and more than 50 per cent. of sweetening matter.....the cwt.	0	4	3	0	3	2
If containing not more than 50 per cent. of sweetening matter.....the cwt.	0	2	1	0	1	7

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Article.	Customs Duty.			Excise Duty.		
The amount of sweetening matter to be taken to be the total amount of cane, invert, and other sugar contained in the article as determined by analysis in manner directed by the Commissioners of Customs and Excise.						
Glucose:						
Solid.....the cwt	5	11	0	5	11	
Liquid.....the cwt	4	3	0	4	3	
Saccharin (including substances of a like nature or use) .....the oz.	0	3	0.	0	3	0

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Sections 6, 7.

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**(1)PART II**

**DRAWBACKS AND ALLOWANCES**

**(1) Customs Drawbacks under the Second Schedule of the Finance Act, 1901.**

	£	s.	d.
Drawback to be allowed to a refiner on molasses produced in Great Britain or Ireland from imported sugar and delivered by him to a licensed distiller for use in the manufacture of spirits .....the cwt.	0	2	1
Other drawbacks	According to the amount of duty paid.		

**(2) Excise Drawbacks.**

A.—Under the Third Schedule of the Finance Act, 1901	According to the amount of duty Paid.		
B.—Drawback to be allowed on molasses produced in Great Britain or Ireland from sugar made in Great Britain or Ireland and delivered to a licensed distiller for use in the manufacture of spirits the cwt.	£	s.	d.
	0	1	7
C.—Drawback to be allowed in any other case on articles liable to the Excise duty exported or shipped for use as stores, if it is shown to the satisfaction of the Commissioners of	According to the amount of duty paid.		

(1) <sup>\*</sup>  
**THE SUBSTITUTED DRAWBACKS AND ALLOWANCES SHALL ONLY TAKE EFFECT WHERE IT IS SHOWN THAT DUTY HAS BEEN PAID AT THE INCREASED RATE.**

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Customs and Excise  
 that the Excise duty  
 has been duly paid -

(3) Allowances on Molasses used solely for the Purpose of Food for Stock.

	£	s.	d.
Allowance to a refiner on molasses under subsection (2) of section one of the Revenue Act, 1903 .....the cwt.	0	2	1
Allowance on molasses produced from sugar made in Great Britain or Ireland in circumstances in which an allowance would be allowed under subsection (2) of section one of the Revenue Act, 1903, in respect of molasses produced from imported sugar ... the cwt.	0	1	7

Section 7.

**PART III**

PROVISIONS AS TO EXCISE DUTIES

- 1 No excise duty shall be charged, on sugar made from material on which the duty of Customs payable in respect of sugar has been paid on importation.
- 2 A manufacturer's licence under this Act shall not be required for the manufacture of invert sugar by a person who has taken out a licence under section five of the Finance Act, 1901, nor shall a manufacturer's licence under that section be required for the manufacture of invert sugar so far as that manufacture is incidental to, and carried on on the same premises as, the manufacture of sugar by a person who has taken out a licence as a manufacturer under this Act.
- 3 The Commissioners of Customs and Excise may make regulations prohibiting the manufacture of sugar except by persons holding a licence and having made entry for the purpose, and for fixing the date of expiration of the licence, and also for regulating the manufacture of sugar and the removal from the manufactory of sugar with a view to securing and collecting the Excise duty imposed by this Act, and may by those regulations apply to the Excise duties and drawbacks on sugar and to manufacturers of sugar any enactments relating to any duty or drawback of

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Excise or Customs, and to persons carrying on any trade subject to the laws of Excise ; and if any person acts in contravention of, or fails to comply with, any of those regulations, the article in respect of which the offence is committed shall be forfeited and the person committing the offence shall be liable in respect of each offence to an Excise penalty of fifty pounds.

- 4 The powers given to the Commissioners of Customs and Excise by this section shall be in addition to and not in derogation of any powers given to them under the Finance Act, 1901, section two of the Sugar Convention Act, 1903, or any other Act.