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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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## SCHEDULES.

### FIRST SCHEDULE

#### SUGAR, ETC.

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 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.