

as shall be imported for the use of the British Fisheries in America, into any place at or from whence any such Fishery is carried on, subject to such regulations as the Commissioners of Customs, or the principal Officer of Customs, at such place, shall make, and which they and he are hereby empowered to establish, for the purpose of ascertaining that such articles are bona fide intended to be applied to the use of such Fisheries.

And be it Enacted, That there shall be raised, levied, collected and paid unto Her Majesty, a Duty of *Ten Pounds* for every One hundred Pounds of the value upon Sugar refined in bond in the United Kingdom, not being of the growth of any of the British Possessions in America, or of the Mauritius, or of any of the British Possessions within the limits of the East India Company's Charter, imported or brought into any of the British Possessions in America, or into the Mauritius, by sea or by inland carriage or navigation.

Import Duty on Sugar refined in Bond.

And be it Enacted, That if in any of the British Possessions in America or the Mauritius, any duty be chargeable by any Colonial Law upon any articles, being the growth, produce or manufacture of the United Kingdom, or of the British Possessions in America, or of the British Possessions within the limits of the East India Company's Charter, or the produce of the British Fisheries, beyond the Duty (if any) chargeable by such Colonial Law upon similar foreign articles, the Imperial Duty hereby imposed upon such foreign articles shall be increased by such excess or amount (as the case may be) of the Duties so chargeable by such Colonial Law upon similar British articles; and that if in any of the British Possessions in America, or the Mauritius, any Duty be chargeable by any Colonial Law upon Tea imported direct from China, or imported from the United Kingdom, or any of the British Possessions, beyond the Duty (if any) chargeable by such Colonial Law upon Tea not so imported, the Imperial Duty hereby imposed upon Tea not so imported shall be increased by such excess or amount (as the case may be) of the Duties so chargeable by such Colonial Law upon Tea imported direct from China, or imported from the United Kingdom, or from any of the British Possessions.

Duties imposed by this Act to be increased in certain cases, to preserve the same amount of differential Duty.

And be it Enacted, That it shall and may be lawful for Her Majesty, by and with the advice of Her Privy Council, by any Order or Orders in Council, to be issued from time to time, to direct that any article described in such Order, being an article chargeable under this Act as an unenumerated article with a Duty of *Four* per centum ad valorem shall be added to the List of Exemptions hereinbefore set forth, and shall be free from such Duty, and from and after the time mentioned in such order for the commencement of such exemption not being less than

Power to Her Majesty by Order in Council to exempt certain articles from Duty.

Months from the date thereof, such exemption shall take effect, and such article shall thenceforth, whilst such Order shall continue in force, be free from such Duty accordingly; and any such Order may at any time be suspended or revoked by Her Majesty, with the advice of Her Privy Council, by any other Order in Council.

And be it Enacted, That the Duties imposed by this Act shall be levied and recovered and received under the regulations and by the means and powers of the Possessions' Act, except such of the said regulations as are repealed or altered by this Act.

Duties how to be levied.

And be it Enacted, That all sums of money granted or payable under this Act, or under the Possessions' Act, as Duties, Penalties or Forfeitures, in the British Possessions in America or the Mauritius, shall be deemed and are hereby declared to be sterling money of Great Britain, and shall be collected, recovered and paid to the amount of the value which such nominal sums bear in Great Britain; and that such monies may be received and taken in sterling money of Great Britain, or in Foreign coins, at such rates as shall be equivalent to sterling money of Great Britain, and which shall have been fixed by any Proclamation issued by Her Majesty; and that all Duties under this Act shall be paid and received in every part of the British Possessions in America and in the Mauritius, according to the Imperial Weights and Measures now by law established; and that in all cases where such Duties are imposed according to any specific quantity, or any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value; and that all such Duties shall be under the management of the Commissioners of the Customs.

Currency, Weights and Measures.

And be it Enacted, That the net produce of the Duties so received by the means and powers of this Act, shall be paid by the Collector of the Customs into the hands of the Treasurer or Receiver General of the Colony, or other proper Officer authorized to receive the same in the Colony in which the same shall be levied, to be applied to such uses as shall be directed by the local Legislatures of such Colonies respectively; and that the produce of such Duties so received as aforesaid, in the Colonies which have no local Legislature, shall and may be applied in such manner as shall be directed by the Commissioners of Her Majesty's Treasury.

Net produce Duties, how applied.

And be it Enacted, That goods the produce or manufacture of the islands of Guernsey, Jersey, Alderney or Sark, when imported from such islands into the British Possessions in America or the Mauritius, shall be admitted to entry upon payment of the same Duties as are payable upon the like goods the produce or manufacture of the United Kingdom, or of any of the said Possessions, upon production to the principal Officer of Customs at the port of importation of the proofs now required by law, that such goods are the production or manufacture of the islands aforesaid.

Goods from the Channel Islands

And whereas the hereinbefore recited provisoes contained in the said Possessions' Act, which provide that no greater proportion of the Duties imposed by that Act shall be charged upon any article which is subject also to Duty under any of the Acts therein referred to, and subject also to Duty under any Colonial Law, than the amount, if any, by which the Duty charged by the said Possessions' Act shall exceed such other Duties, and that the full amount of the Duties mentioned in the said Possessions' Act, whether on account of such former Acts, or on account of such Colonial Law, or on account of the said Possessions' Act should be levied and recovered and received under the regulations and by the means and powers of the said Possessions' Act, have been understood and acted on in divers different senses in the several British Possessions in America and the Mauritius, and in some of the aforesaid Possessions certain Duties have been imposed by the Colonial Legislatures or other authorities having the power to impose Duties,

Collection of Duties in the British Possessions legalized in certain cases.