

## SCHEDULE

Section 2.

## 1. CUSTOMS DUTIES UNDER SECTION 2 OF THE FINANCE ACT, 1901.

Article.		Reduced Rate.			Present Rate.		
		£	s.	d.	£	s.	d.
Sugar which, when tested by the polariscope indicates a polarisation exceeding ninety-eight degrees	the cwt.	0	1	10	0	4	2
Sugar of a polarisation not exceeding seventy-six degrees	the cwt.	0	0	10	0	2	0
Sugar of a polarisation— Exceeding 76 and not exceeding 77	the cwt.	0	0	10.9	0	2	0.8
Exceeding 77 and not exceeding 78	the cwt.	0	0	11.2	0	2	1.6
Exceeding 78 and not exceeding 79	the cwt.	0	0	11.6	0	2	2.4
Exceeding 79 and not exceeding 80	the cwt.	0	0	11.9	0	2	3.2

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*Status: This is the original version (as it was originally enacted).*

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Article.		Reduced Rate.			Present Rate.		
Exceeding 80 and not exceeding 81	the cwt.	0	1	0.3	0	2	4
Exceeding 81 and not exceeding 82	the cwt.	0	1	0.6	0	2	4.8
Exceeding 82 and not exceeding 83	the cwt.	0	1	1	0	2	5.6
Exceeding 83 and not exceeding 84	the cwt.	0	1	1.4	0	2	6.5
Exceeding 84 and not exceeding 85	the cwt.	0	1	1.8	0	2	7.4
Exceeding 85 and not exceeding 86	the cwt.	0	1	2.2	0	2	8.3
Exceeding 86 and not exceeding 87	the cwt.	0	1	2.6	0	2	9.2
Exceeding 87 and not exceeding 88	the cwt.	0	1	3	0	2	10.2
Exceeding 88 and not exceeding 89	the cwt.	0	1	3.4	0	2	11.2
Exceeding 89 and	the cwt.	0	1	4	0	3	0.4

Article.		Reduced Rate.			Present Rate.		
not exceeding 90							
Exceeding the cwt.	0	1	4.5	0	3	1.6	
90 and not exceeding 91							
Exceeding the cwt.	0	1	5	0	3	2.8	
91 and not exceeding 92							
Exceeding the cwt.	0	1	5.6	0	3	4	
92 and not exceeding 93							
Exceeding the cwt.	0	1	6.1	0	3	5.2	
93 and not exceeding 94							
Exceeding the cwt.	0	1	6.6	0	3	6.4	
94 and not exceeding 95							
Exceeding the cwt.	0	1	7.1	0	3	7.6	
95 and not exceeding 96							
Exceeding the cwt.	0	1	7.7	0	3	8.8	
96 and not exceeding 97							
Exceeding the cwt.	0	1	8.2	0	3	10	
97 and not exceeding 98							
Molasses (except when cleared for use by a licensed distiller in the manufacture							

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Article.		Reduced Rate.			Present Rate.		
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	1	2	0	2	9
If containing less than 70 per cent, and more than 50 per cent, of sweetening matter	the cwt.	0	0	10	0	2	0
If containing not more than 50 per cent, of sweetening matter	the cwt.	0	0	5	0	1	0
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.							
Glucose :							
Solid	the cwt.	0	1	2	0	2	9

Article.		Reduced Rate.			Present Rate.		
Liquid	the cwt.	0	0	10	0	2	0
Saccharin (including substances of a like nature or use)	the oz.	0	0	7	0	1	3

## 2. EXCISE DUTIES UNDER SECTION 5 OF THE FINANCE ACT, 1901.

Article.		Reduced Rate			Present Rate.		
		£	s.	d.	£	s.	d.
Glucose made in Great Britain or Ireland,—							
solid	the cwt.	0	1	2	0	2	9
Liquid	the cwt.	0	0	10	0	2	0
and so in proportion for any less quantity.							
Saccharin (including substances of a like nature or use) made in Great Britain or Ireland - the oz. and so in proportion for any less quantity.		0	0	7	0	1	3

## 3. DRAWBACKS UNDER SECOND AND THIRD SCHEDULES OF THE FINANCE ACT, 1901.

		£	s.	d.	£	s.	d.
Drawback to be allowed to a refiner on molasses "produced in Great Britain or Ireland, and 1 delivered by him to a licensed distiller	} the cwt.	0	0	5	0	1	0

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for use f in the manufacture of spirits }							
Other drawbacks		According to the amount of duty paid at the reduced rate.			According to the amount of duty paid at the present rate.		

4. ALLOWANCE UNDER SECTION 1 (2) OF THE REVENUE ACT, 1903.

	£	s.	d.	£	s.	d.	
Allowance to a refiner on molasses	the cwt.	0	0	5	0	1	0