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THIRD SCHEDULE

Section 4.

SCALES OF DRAWBACK ON CERTAIN SUGAR AND MOLASSES

1. SCALE APPLICABLE IN THE CASE OF SUGAR.

Degree of Polarisation.	Rate or amount of drawback.
(Of a polarisation exceeding 99 degrees.	<p>Where the rate of duty paid was 4s. 8 2d., 3s. 6.5d. or 4s. 7d. the cwt., a drawback at the same rate as the duty paid.</p> <p>Where a customs duty was paid on the higher scale at a rate less than 4s. 8.2d. the cwt., a drawback at the rate of 3s. 10.9d. the cwt.</p> <p>1 Where a customs duty was paid on the lower scale at a rate less than 3s. 6.5d. the cwt., a drawback at the rate of 2s. 9.2d. the cwt.</p> <p>Where an excise duty was paid at a rate less than 4s. 7d. the cwt., a drawback at the rate of 3s. 9 2/3 d. the cwt.</p>
{ Of a polarisation not exceeding 99 degrees.	<p>Where a customs duty was paid on the lower or higher scale, a drawback equal to the duty chargeable on sugar of the like polarisation in accordance with the scale on which duty was paid.</p> <p>Where an excise duty was paid, a drawback equal to the excise duty chargeable on sugar of the like polarisation.</p>

2. SCALE APPLICABLE IN THE CASE OF MOLASSES.

Nature of Molasses.	Amount of Drawback.					
	Where Customs Duty paid on Higher Scale.		Where Customs Duty paid on Lower Scale.		Where Excise Duty paid.	
	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>
If containing not more than 50 per cent. of sweetening matter and weighing not less than 14 pounds to the gallon.	0	11	0	8	0	11

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Nature of Molasses.	Amount of Drawback.					
	Where Customs Duty paid on Higher Scale.		Where Customs Duty paid on Lower Scale.		Where Excise Duty paid.	
If containing more than 50 per cent. but not more than 60 per cent. of sweetening matter.	1	4 ½	1	0	1	4 ½
If containing more than 60 per cent. but not more than 70 per cent. of sweetening matter.	1	10 ½	1	4	1	10
If containing more than 70 per cent. but not more than 80 per cent. of sweetening matter.	2	6 ½	1	9 ½	2	6
If containing more than 80 per cent. of sweetening matter.	2	11	2	0 ½	2	10

In this Schedule—

The expression " the lower scale " means the scale of duties chargeable under the First Schedule to this Act in the case of sugar accompanied by a quota certificate;

The expression " the higher scale " means the scale of duties chargeable under the First Schedule to this Act in the case of sugar not accompanied by a quota certificate.