

## SCHEDULES.

### FIRST SCHEDULE

Sections 5, 6.

### SUGAR, &c

#### 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	14	0	11	8	
Sugar of a polarisation not exceeding seventy-six degrees	the cwt.	0	6	9	0	5	7
Sugar of a polarisation— Exceeding 76 and not exceeding 77	the cwt.	0	6	11.3	0	5	9.4
Exceeding 77 and not	the cwt.	0	7	2.0	0	5	11.6

[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]

*Status: This is the original version (as it was originally enacted).*

Article.		Customs Duty.			Excise Duty.		
exceeding 78							
Exceeding 78 and not exceeding 79	the cwt.	0	7	4.7	0	6	1-9
Exceeding 79 and not exceeding 80	the cwt.	0	7	7.3	0	6	4.1
Exceeding 80 and not exceeding 81	the cwt.	0	7	10.0	0	6	6.4
Exceeding 81 and not exceeding 82	the cwt.	0	8	0.7	0	6	8.6
Exceeding 82 and not exceeding 83	the cwt.	0	8	3.4	0	6	10.8
Exceeding 83 and not exceeding 84	the cwt.	0	8	6.4	0	7	1.4
Exceeding 84 and not exceeding 85	the cwt.	0	8	9.5	0	7	3.9
Exceeding 85 and not exceeding 86	the cwt.	0	9	0.5	0	7	6.4
Exceeding 86 and not	the cwt.	0	9	3.5	0	7	8.9

[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 87							
Exceeding 87 and not exceeding 88	the cwt.	0	9	6.9	0	7	11.7
Exceeding 88 and not exceeding 89	the cwt.	0	9	10.2	0	8	2.5
Exceeding 89 and not exceeding 90	the cwt.	0	10	2.3	0	8	5.9
Exceeding 90 and not exceeding 91	the cwt.	0	10	6.3	0	8	9.2
Exceeding 91 and not exceeding 92	the cwt.	0	10	10.3	0	9	0.6
Exceeding 92 and not exceeding 93	the cwt.	0	11	2.4	0	9	4.0
Exceeding 93 and not exceeding 94	the cwt.	0	11	6.4	0	9	7.3
Exceeding 94 and not exceeding 95	the cwt.	0	11	10.4	0	9	10.7
Exceeding 95 and not	the cwt.	0	12	204	0	10	2.0

[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 96							
Exceeding 96 and not exceeding 97	the cwt.	0	12	6.5	0	10	5.4
Exceeding 97 and not exceeding 98	the cwt.	0	12	10.5	0	10	8.8
Molasses (except when cleared for use by a licensed -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	8	10 ½	0	7	4 ½
If containing less than 70 per cent. and more than 50 per cent. of sweetening matter	the cwt.	0	6	4 ½	0	5	3 ½
If containing not more	the cwt.	0	3	1 ½	0	2	7 ½

[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.		
than SO per cent. of sweetening matter						
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.	0	8	10 ½	0	8	10 ½
Liquid the cwt.	0	6	4 ½	0	6	4 ½
Saccharin (including substances of a like nature or use)	0	4	6	0	4	6

[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]

**(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	0	3	1 ½

(1) \*  
**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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	£	s.	d.
him to a licensed distiller for use in the manufacture of spirits the cwt.			
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	£.	s.	d.
the cwt.	0	2	7 ½
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 Customs and Excise that the Excise duty has been duly paid -	According to the amount of duty 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	3	1 ½
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	0	2	7 ½

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molasses produced from imported sugar the cwt.	£	s.	d.
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SECOND SCHEDULE

Section 69.

ENACTMENTS REPEALED

Session and Chapter.	Short Title.	Extent of Repeal.
<a href="#">29 &amp; 30 Vict. c. 25.</a>	The Exchequer Bills and-Bonds Act, 1866.	Section four; and in section twenty-six, the word " four."
<a href="#">4 &amp; 5 Geo. 5. c. 10.</a>	The Finance Act, 1914.	Section six.
<a href="#">5 &amp; 6 Geo. 5. c. 89.</a>	The Finance (No. 2). Act, 1915.	Sections two, three, four, five, and six; Subsection (1) of section seven, from " as from " to " sixteen " and from " in respect of" to " Act, and" ; subsections (2) and (3) of section seven.