

SCHEDULES

FOURTH SCHEDULE

Section 6.

SUGAR, ETC. (RATES OF DUTY AND DRAWBACK)

PART I

FULL RATES OF CUSTOMS DUTY AND OF GENERAL PREFERENTIAL REDUCTIONS

Article	Rate of Customs duty		General Preferential Reduction	
	s.	d.	s.	d.
Sugar of a polarisation exceeding 99° the cwt.	11	8	5	10
Sugar of a polarisation exceeding— the cwt.				
98° but not exceeding 99°	11	8	6	10.8
97° but not exceeding 98° the cwt.	8	7	3	11.3
96° but not exceeding 97° the cwt.	8	4.3	3	10.0
95° but not exceeding 96° the cwt.	8	1.6	3	8.8
94° but not exceeding 95° the cwt.	7	10.9	3	7.6
93° but not exceeding 94° the cwt.	7	8.2	3	6.3
92° but not exceeding 93° the cwt.	7	5.6	3	5.1

Status: This is the original version (as it was originally enacted).

Article	Rate of Customs duty		General Preferential Reduction	
91° but not exceeding 92° the cwt.	7	2.9	3	3.9
90° but not exceeding 91° the cwt.	7	0.2	3	2.6
89° but not exceeding 90° the cwt.	6	9.5	3	1.4
88° but not exceeding 89° the cwt.	6-	6.8	3	0.2
87° but not exceeding 88° the cwt.	6	4.6	2	11.1
86° but not exceeding 87° the cwt.	6	2.3	2	10.1
85° but not exceeding 86° the cwt.	6	0.3	2	9.2
84° but not exceeding 85° the cwt.	5	10.3	2	8.3
83° but not exceeding 84° the cwt.	5	8.3	2	7.3
82° but not exceeding 83° the cwt.	5	6.3	2	6.4
81° but not exceeding 82° the cwt.	5	4.5	2	5.6
80° but not exceeding 81° the cwt.	5	2.7	2	4.8
79° but not exceeding 80° the cwt.	5	0.9	2	4.0
78° but not exceeding 79° the cwt.	4	11.1	2	3.1

Status: This is the original version (as it was originally enacted).

Article	Rate of Customs duty		General Preferential Reduction	
77° but not exceeding 78° the cwt.	4	9.3	2	2.3
76° but not exceeding 77° the cwt.	4	7.5	2	1.5
Sugar of a polarisation not exceeding 76° the cwt.	4	6	2	0 ⅔
Molasses (except when delivered to a licensed distiller for use in the manufacture of spirits or yeast, or to a person for use in the manufacture of yeast in premises used solely for that purpose):—				
if containing—				
70 per cent, or more of sweetening matter the cwt.	7	5	3	8 ½
less than 70 per cent, and more than 50 per cent, of sweetening matter the cwt.	5	4	2	8
not more than 50 per cent, of sweetening matter the cwt.	2	7	1	3 ½
Glucose—				

Status: This is the original version (as it was originally enacted).

Article	Rate of Customs duty		General Preferential Reduction	
Solid the cwt.	7	5	3	8 ½
Liquid the cwt.	5	4	2	8
Saccharin (including substances of a like nature or use) the oz.	7	6	1	10 ½

PART II

RATES OF CUSTOMS DUTY ON CERTIFICATED COLONIAL SUGAR

<i>Article</i>	<i>Rate of Duty</i>	
	s.	d.
Sugar of a polarisation exceeding 99° the cwt.	2	4.7
Sugar of a polarisation exceeding—		
98° but not exceeding 99° the cwt.	1	6.3
97° but not exceeding 98° the cwt.	1	5.8
96° but not exceeding 97° the cwt.	1	5.3
95° but not exceeding 96° the cwt.	1	4.8
94° but not exceeding 95° the cwt.	1	4.4
93° but not exceeding 94° the cwt.	1	3.9
92° but not exceeding 93° the cwt.	1	3.5
91° but not exceeding 92° the cwt.	1	3.0
90° but not exceeding 91° the cwt.	1	2.6
89° but not exceeding 90° the cwt.	1	2.1

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

<i>Article</i>	<i>Rate of Duty</i>	
	s.	d.
88° but not exceeding 89° the cwt.	1	1.6
87° but not exceeding 88° the cwt.	1	1.3
86° but not exceeding 87° the cwt.	1	0.8
85° but not exceeding 86° the cwt.	1	0.5
84° but not exceeding 85° the cwt.	1	0.2
83° but not exceeding 84° the cwt.		11.8
82° but not exceeding 83° the cwt.		11.5
81° but not exceeding 82° the cwt.		11.2
80° but not exceeding 81° the cwt.		10.9
79° but not exceeding 80° the cwt.		10.5
78° but not exceeding 79° the cwt.		10.2
77° but not exceeding 78° the cwt.		9.9
76° but not exceeding 77° the cwt.		9.6
Sugar of a polarisation not exceeding 76° the cwt.		9.6

PART III

RATES OF EXCISE DUTY

1. Sugar

<i>Article</i>	<i>Rate of Duty</i>	
	s.	d.
Sugar of a polarisation exceeding 99° the cwt.	4	7

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

<i>Article</i>	<i>Rate of Duty</i>	
	s.	d.
98° but not exceeding 99° the cwt.	3	7.1
97° but not exceeding 98° the cwt.	3	6.0
96° but not exceeding 97° the cwt.	3	4.9
95° but not exceeding 96° the cwt.	3	3.8
94° but not exceeding 95° the cwt.	3	2.7
93° but not exceeding 94° the cwt.	3	1.6
92° but not exceeding 93° the cwt.	3	0.6
91° but not exceeding 92° the cwt.	2	11.5
90° but not exceeding 91° the cwt.	2	10.4
89° but not exceeding 90° the cwt.	2	9.3
88° but not exceeding 89° the cwt.	2	8.2
87° but not exceeding 88° the cwt.	2	7.3
86° but not exceeding 87° the cwt.	2	6.3
85° but not exceeding 86° the cwt.	2	5.5
84° but not exceeding 85° the cwt.	2	4.7
83° but not exceeding 84° the cwt.	2	3.9
82° but not exceeding 83° the cwt.	2	3.1
81° but not exceeding 82° the cwt.	2	2.3
80° but not exceeding 81° the cwt.	2	1.6
79° but not exceeding 80° the cwt.	2	0.9

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

<i>Article</i>	<i>Rate of Duty</i>	
	<i>s.</i>	<i>d.</i>
78° but not exceeding 79° the cwt.	2	0.1
77° but not exceeding 78° the cwt.	1	11.4
76° but not exceeding 77° the cwt.	1	10.6
Sugar of a polarisation not exceeding 76°. the cwt.	1	10.2

2. Molasses, etc.

<i>Article</i>	<i>Rate of Duty</i>	
	<i>s.</i>	<i>d.</i>
Molasses, if containing—		
70 per cent. or more of sweetening matter the cwt.	2	11
less than 70 per cent. and more than 50 per cent. of sweetening matter the cwt	2	1 ½
not more than 50 per cent. of sweetening matter the cwt	1	0 ½
Glucose—		
Solid. the cwt	2	11
Liquid. the cwt	2	1 ½
Saccharin (including substances of a like nature or use) the oz.	5	2 ½

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

PART IV

RATES OF DRAWBACK

TABLE 1

SCALE APPLICABLE IN THE CASE OF SUGAR PRODUCED IN THE UNITED KINGDOM FROM MATERIAL ON WHICH DUTY HAS BEEN PAID

Nature of Sugar	Rate of Duty Paid				Rate or Amount of Drawback		
		s.	d.		s.	d.	
Sugar of a polarisation exceeding 98° produced from material on which the full duties of customs have been paid.		11	8	per cwt.	11	8	per cwt
	Less than	11	8	per cwt	9	4	per cwt
Sugar of a polarisation exceeding 99° produced from material on which customs duty at the general preferential rates has been paid.		5	10	per cwt	5	10	per cwt
	Less than	5	10	per cwt	5	0 ² / ₃	per cwt
Sugar of a polarisation exceeding 99° produced from material on which customs duty at the cer-		2	4.7	per cwt	2	4.7	per cwt
	Less than	2	4.7	per cwt	1	7.4	per cwt

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

Nature of Sugar	Rate of Duty Paid			Rate or Amount of Drawback		
tificated colonial rates has been paid.						
Sugar of a polarisation exceeding 99° produced from material on which excise duty has been paid.	4	7	per cwt	4	7	per cwt
Less than	4	7	per cwt	3	9 ² / ₃	per cwt
Sugar of a polarisation not exceeding 98° produced from material on which the full duties of customs have been paid and sugar of a polarisation not exceeding 99° produced from material on which customs duty at the general preferential rates or the certificated colonial rates, or excise	Any rate of duty			A drawback equal to the duty chargeable on sugar of the like polarisation		

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

Nature of Sugar duty, has been paid.	Rate of Duty Paid	Rate or Amount of Drawback
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TABLE 2

SCALE APPLICABLE IN THE CASE OF MOLASSES PRODUCED IN THE UNITED KINGDOM FROM MATERIAL ON WHICH DUTY HAS BEEN PAID

Nature of Molasses	Amount of Drawback per cwt.							
	Produced from material on which full customs duty has been paid		Produced from material on which customs duty at the general preferential rates has been paid		Produced from material on which customs duty at the certificated colonial rates has been paid		Produced from material on which excise duty has been paid	
	s.	d.	s.	d.	s.	d.	s.	d.
Containing more than 80 per cent. of sweetening matter	7	0	3	9 ½	1	2 ½	2	10
Containing more than 70 per cent. but not more than 80 per cent. of sweetening matter	6	2	3	4	1	0 ½	2	6
Containing more than 60 per cent. but not more than 70 per cent. of sweetening matter	4	6	2	5		9	1	10

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

Nature of Molasses	Amount of Drawback per cwt.						
	Produced from material on which full customs duty has been paid	Produced from material on which customs duty at the general preferential rates has been paid		Produced from material on which customs duty at the certificated colonial rates has been paid	Produced from material on which excise duty has been paid		
Containing more than 50 per cent. but not more than 60 per cent. of sweetening matter	3	4 ½	1	9 ½	7	1	4 ½
Containing not more than 50 per cent. of sweetening matter and weighing not less than fourteen pounds to the gallon	2	3	1	2 ½	4 ½	1	11

In this Part of this Schedule—

- (a) the expression " the general preferential rates " means the full rates of duty reduced by the amounts of the general preferential reductions specified in Part I of this Schedule;
- (b) the expression " the certificated colonial rates " means the rates of duty specified in Part II of this Schedule.