



# Finance Act 1901

## 1901 CHAPTER 7

### PART I

#### CUSTOMS AND EXCISE

#### 2 Sugar duty.

- (1) There shall as from the nineteenth day of April nineteen hundred and one, be charged, levied, and paid on the following articles imported into Great Britain or Ireland, the following duties—

	£	s.	d.
Sugar which, when tested by the polariscope, indicates a polarisation exceeding ninety-eight degrees - the cwt.	0	4	2
Sugar of a polarisation not exceeding seventy-six degrees - the cwt.	0	2	0
Sugar of a polarisation not exceeding ninety-eight degrees, but exceeding seventy-six degrees the cwt.	{ The intermediate duties shown in the table in the First Schedule to this Act.		

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*Status: This is the original version (as it was originally enacted).*

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	£	s.	d.
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	2	9
If containing less than 70 per cent. and more than 50 per cent. of sweetening matter - the cwt.	0	2	0
If containing not more than 50 per cent. of sweetening matter - the cwt.	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	2	9
Liquid - the cwt.	0	2	0

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	£	s.	d.
Saccharin (including substances of a like nature or use) - the oz.	0	1	3

and there shall, as from the first day of June nineteen hundred and one, be allowed in respect of those articles, the drawbacks set out in the Second Schedule to this Act.

Provided that, as from the nineteenth day of April up to the eleventh day of June nineteen hundred and one the duties under the headings molasses and glucose shall be deemed to have been chargeable at the rates specified in the resolution of the Committee of Ways and Means of the eighteenth day of April nineteen hundred and one; but where it is proved to the satisfaction of the Commissioners of Customs that the duty paid on any molasses imported during that period exceeds that which would have been paid after the said eleventh day of June, and that the excess has not been recovered from any person to whom the molasses may have been delivered after importation, the Commissioners of Customs may remit the excess.

- (2) The words " (except in sugar)" in the schedule to the Customs Tariff Act, 1876, are hereby repealed, but tinned and bottled apricots in syrup or water, and apricot pulp, shall not be liable to duty as preserved plums.