

Act No. 51, 1900.

CUSTOMS (SUGAR
DRAWBACKS).**An Act to provide for a drawback of Customs Duties on Sugar. [17th November, 1900.]**

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

Short title.

1. This Act may be cited as the "Customs (Sugar Drawbacks) Act, 1900."

Drawback of
customs duties on
sugar used in the
manufacture of
jams, biscuits,
confectionery, and
condensed milk.

2. (1) On and after the commencement of this Act, a drawback shall be allowed of customs duties paid on sugar used, after the day on which this Act takes effect, in the manufacture within the Colony of jams, jellies, preserves, biscuits, condensed milk, and of confectionery, on the exportation of such jams, jellies, preserves, biscuits, condensed milk, and confectionery, as aforesaid: Provided that the manufacture shall be conducted in accordance with such regulations as may be made under this Act.

Incorporation of
Customs Regulation
Act.

(2) Such of the provisions of the Customs Regulation Act, 1879, and of any regulations made or to be made thereunder as relate to goods entitled to any drawback of customs on exportation shall apply to and in respect of jams, jellies, preserves, biscuits, condensed milk, and confectionery, in respect of which a drawback is allowed by this Act.

Regulations.

3. Subject to such of the provisions of the Customs Regulation Act, 1879, as are incorporated herewith, the Governor, with the advice of the Executive Council, may, by regulations, prescribe the conditions to be observed in the manufacture and exportation of jams, jellies, preserves, biscuits, condensed milk, and confectionery, in order that a drawback may be allowed for the same under this Act, and may, in those regulations, impose any penalty not exceeding two hundred pounds for any breach of the same; and any penalty so imposed may be recovered in the manner provided in the Customs Regulation Act, 1879, for the recovery of penalties imposed by that Act.

Regulations made as aforesaid shall, when published in the Gazette, have the force of law, and shall be laid before both Houses of Parliament within fourteen days after publication, or, if Parliament be not then sitting, within fourteen days after the next sitting of Parliament.