

10 lbs. in other casks, 13 lbs. in chests, 7 lbs. in baskets. On entry of raw sugar and powdered sugar and pounded sugar, 13 lbs. in casks with staves of oak or other hard wood, 10 lbs. in other casks, 13 lbs. in chests, 8 lbs. in reed baskets made out of Europe (Kanassers Krajans), 7 lbs. in other baskets, 4 lbs. in bales. On entry of syrup, 11 lbs. in casks.

On the export of home sugar or of foreign sugar over the Customs Union Territory, if the reported quantity amounts to at least 10 centners, a compensation is allowed on every centner, and for raw sugar of at least 88 per cent. polarization, 3 th. 4 sgr. (9s. 4d.). 2. For candied, and for sugar in white full hard wares up to 25 lbs. gross weight, or if triturated in presence of the Custom House officers, 3 th. 25 sgr. (11s. 6d.); for all other hard sugar, and for all dry white sugar (not containing more than 1 per cent. of water) in crystallized, crumbly, or powdered form, of at least 98 per cent. polarization, 3 th. 18 sgr. (10s. 8d.).

The polarization test has, of late, not been so highly considered as it formerly was. Doubts have been thrown on its efficacy and accuracy. Dr. Scheibler has discovered a simple test to show the saccharine quality, viz. by dissolving the article in spirit, when the pure sugar is dissolved and the foreign matter remains as a residue.

By this law the protection which the home refineries of colonial sugar enjoyed was entirely done away with. Till this law was issued refined sugar imported from abroad paid 7 th. 10 sgr. per centner (22s.) duty, and colonial raw sugar, which came into immediate use, 6 thalers (18s.) duty, while the home refineries of colonial sugar had paid, according to the law of 1858, 4 th. 7½ sgr. (12s. 8d.). It will be seen that the new law reduced the duty on refined sugar to 15s., and placed the home refined sugar on the same footing. From 1740, the home refineries had enjoyed a large amount of protection: at first, owing to the importation of refined colonial sugar being prohibited, and, when this latter article was at length admitted, owing to the great differences in the duty which the two articles paid. The abolition of the protection came, however, too late, as the beet-root sugar was in almost entire possession of the market.

With regard to beet-root sugar, the new law raised the tax from 7½ to 8 sgr., and the export bonus on raw sugar from 2½ to 3 th. 4 sgr., or 9 marks 40 pf. This increase of the bonus stands, however, in no proper proportion to the unimportant increase of the tax. Rightly calculated, the bonus should only have been raised to 2 th. 28½ sgr., or 8 marks 86 pf. As the process of extracting the sugar from the beet-root will, as time goes on, improve, this increase of the bonus will be transformed into a fixed and settled premium on export.

It is still an open question among sugar manufacturers and others in Germany, whether the abolition of all taxes and duties on both colonial and beet-root sugar, or the equalization of these taxes and duties, would or would not act disadvantageously on the beet-root industry. The opinion of those who take the former view seems to be founded on the following reasons:—

The saccharine matter, in the first place, contained in the beet-root amounts to about 16 per cent., while, at the lowest calculation, the cane contains 18 per cent. Then, again, there is a far greater difference in the harvests and in the quality of the beet-root itself than is to be met with in the cane. The sphere in which the beet-root can be cultivated is limited, and its cultivation is destructive to the soil. The process, too, by which the sugar is extracted from the beet-root is far more complicated and difficult than is the case with the sugar-cane. The great object of the manufacturers is, of course, to cultivate the beet-roots containing the greatest quantity of saccharine matter; and to do this they are obliged to look out for soil in which there is much potassic salt (kali salz). To obtain this a manure of guano and potassic salt is required. The potassic salt, however, prevents the manufacturers from obtaining, after refining, the syrup which is produced after the cane-sugar has been refined. They meet with a kind of molasses which, owing to its ingredient of potassic salt, is unpalatable, and is chiefly used in the preparation of brandy. The beet-root sugar cannot well be eaten, owing to the potassic salt, without a previous refining. One cause which has acted against the equalization of the duties on colonial sugar and the excise on beet-root sugar, as is the case in Holland, lies in the fact that Germany possesses no sugar-producing colonies.

As the law at present stands the beet-root sugar is still protected, notwithstanding the increase of the tax on beet-root from 7½ to 8 sgr. Taking the calculations which are laid down in the "motive" to the law, and agreeing that it requires 12½ centners of beet-root to produce 1 centner of raw sugar, the excise on a centner of raw beet-root sugars amounts then to 3 th. 10 sgr. = 10 marks; while the duty paid on raw colonial sugar = 12 marks. So here the beet-root sugar has an advantage of 2 marks per centner over the colonial sugar. This difference of 2 marks is, however, not called a protective, but a countervailing duty, as the difference between the excise on brandy in England and the duty on foreign brandy is considered. It would, however, be more correct to say that a centner of raw beet-root sugar can be extracted from less than 12½ centners of beet-root (about 11 centners at present, or even less), and the advantage gained by the beet-root sugar is, of course, then more striking.

For instance, the export bonus is, by the latest law laid down, as follows:—

	Per centner. Mks. pf.
For candy sugar, loaf sugar, and refined sugar, powdered under official supervision ... ..	11 50
For crystallized sugar, powdered crystallized sugar, and for powdered crystallized sugar of at least 98 per cent. polarization ... ..	10 80
For raw sugar of at least 88 per cent. polarization ... ..	9 40

This bonus remains, of course, the same whether the year has been rich or not in beet-roots containing large quantities of saccharine matter. The best German beet-roots have been found to contain 16 per cent. saccharine matter; and it is, therefore, quite possible that a producer may receive more bonus than he paid excise, and thus gain a premium. But to take such data as are given by the law of 1869, it appears that it is here assumed that 12½ centners of beet-root produce 1 centner of raw sugar. Now, notwithstanding the secrecy preserved by the Magdeburg manufacturers, it may safely