Duty.	Enactment imposing duty.
Duties on spirits - - -	Section 2 of the Act of 1930.
Duty on sweets - - - -	Section 2 of the Act of 1929.
Duties on tobacco - - -	Section 6 of the Act of 1927.
Duties on wines - - - -	Section 1 of the Act of 1927.

Interpretation and short title.

3.—(1) In this Act a reference to an Act of any year shall be deemed to be a reference to the Isle of Man (Customs) Act of that year.

(2) This Act may be cited as the Isle of Man (Customs) Act, 1931.

CHAPTER 35.

An Act to provide for the making of advances to certain companies in respect of sugar manufactured by them in Great Britain during a period of one year beginning on the first day of October, nineteen hundred and thirty-one, from beet grown in Great Britain; to provide for the recovery in certain events of the whole or some part of the advances so made, and for the remission of any balance thereof not so recovered; and for purposes incidental to, or consequential upon, the matters aforesaid.

[31st July 1931.]

WHEREAS His Majesty's Government have, subject to the approval of Parliament, offered to grant assistance by way of advances, to the extent and subject to the conditions mentioned in this Act, to such persons engaged in the manufacture in Great Britain of sugar from beet grown in Great Britain as might be prepared to accept those conditions, and the said conditions have

been accepted by the companies specified in the First Schedule to this Act:

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Provision for the making of advances to certain manufacturers of British beet sugar.

1.—(1) Subject to the provisions of this Act and to the satisfaction of such requirements as to proof and otherwise as may be prescribed, the Minister of Agriculture and Fisheries (in this Act referred to as "the Minister") shall, out of moneys provided by Parliament, make advances to the companies specified in the first column of the First Schedule to this Act in respect of sugar manufactured by them from home-grown beet during the period of one year commencing on the first day of October, nineteen hundred and thirty-one, in the factories specified in the second column of the said Schedule.

(2) Subject to the provisions of the next succeeding subsection, the maximum quantity of sugar in respect of which advances may be made under this section shall, in the case of each scheduled factory, be three hundred thousand hundredweights, and if during the above mentioned period of one year a greater quantity of sugar is manufactured from home-grown beet at any such factory, advances shall be made in respect of the earliest output therefrom.

(3) A scheduled company which owns two or more scheduled factories may, with the consent of the Minister, elect that all those factories shall be treated for the purposes of this Act as a combination of factories, and two or more scheduled companies may, with the like consent, elect that all the scheduled factories owned by those companies shall be so treated, and, where such an election is so made, the maximum quantity of sugar in respect of which advances may be made to the company or companies in question shall be three hundred thousand hundredweights multiplied by the number of factories included in the combination, and if a greater quantity of sugar is manufactured from home-grown beet at those combined factories, advances shall be made in respect of the earliest output therefrom.

Where two or more companies have combined under this subsection, the advances payable in respect of their combined factories shall be paid to them in such proportions as they may agree, or as, in default of agreement, may be determined by the Minister.

(4) An advance shall not be made under this section to any company unless the Minister is satisfied, as respects all sugar manufactured, or to be manufactured, by the company from home-grown beet during the year commencing on the first day of October, nineteen hundred and thirty-one, that the price paid, or agreed to be paid, to the grower of the beet represents a rate not less than the price per ton specified in the Second Schedule to this Act.

(5) The amount of the advance to be made in respect of each hundredweight of sugar in respect of which an advance may be claimed under this section shall be calculated in accordance with the relevant provisions of the Third Schedule to this Act by reference to the market price of imported sugar, and shall in no case exceed one shilling and threepence per hundredweight.

(6) A calculation of the amount payable under this section to a scheduled company shall be made in respect of the output of each week, and payment shall be made so soon as may be after the amount payable has been ascertained.

Provisions with respect to repayment of advances.

2.—(1) The provisions of this section shall have effect with respect to the manner in which, and the extent to which, advances made to a company under the last preceding section shall be repayable.

(2) Until the total amount of the advances made to any company is repaid, deductions calculated in accordance with the relevant provisions of the Third Schedule to this Act shall, while the market price of imported sugar is sufficiently high to bring those provisions into operation, be made from any subsidies payable to the company under the British Sugar (Subsidy) Act, 1925, in respect of sugar manufactured during the period of two years beginning on the first day of October, nineteen hundred and thirty-two.

15 Geo. 5. c. 12.

(3) If within the period of three years commencing on the first day of October, nineteen hundred and thirty-one, a winding up order is made, or a resolution for a voluntary winding up is passed, with respect to the

company, or possession is duly taken of any of the company's property by or on behalf of the holders of any debentures secured by a floating charge, or a receiver or manager of the company's business is duly appointed, the total amount of the advances made to the company shall, so far as not previously repaid under the last preceding subsection, become due and payable to the Minister by the company.

(4) Save as aforesaid, the advances shall not be repayable.

Administrative provisions as to factory in Scotland.

3. For the purpose of facilitating the administration of this Act, any subsidy payable to a scheduled company under the British Sugar (Subsidy) Act, 1925, in respect of sugar manufactured from home-grown beet at a scheduled factory in Scotland during the period of three years commencing on the first day of October, nineteen hundred and thirty-one, shall be paid by the Minister instead of by the Department of Agriculture for Scotland.

Repayment of advances improperly obtained and penalty for false statements, &c.

4.—(1) If it is found at any time that any company has obtained any payment by way of advance under this Act to which, or to any part of which, the company was not lawfully entitled, the amount of that payment or of that part of the payment may, without prejudice to the criminal liability, if any, of any person for any untrue statement or untrue representation, be recovered by the Minister summarily as a civil debt.

(2) If for the purpose of obtaining payment of an advance for any company any person makes any untrue statement or untrue representation, he shall, in respect of each offence, be liable on summary conviction to a penalty of fifty pounds, unless he proves that he did not know and could not with reasonable diligence have ascertained that the statement or representation was untrue.

Interpretation.

5. In this Act, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say,—

"Home-grown beet" means beet grown in Great Britain;

"Manufactured" includes refined;

"Polarisation" means the polarisation indicated by sugar when tested by a polariscope;

"Prescribed" means prescribed by rules made by the Minister after consultation with the Treasury; and

"Scheduled company" and "scheduled factory" mean respectively a company or factory mentioned in the First Schedule to this Act.

Short title.

6. This Act may be cited as the British Sugar Industry (Assistance) Act, 1931.

SCHEDULES.

Section 1 (1).

FIRST SCHEDULE.

LIST OF COMPANIES AND FACTORIES.

Name of Company.	Name of Factory.
Anglo-Scottish Beet Sugar Corporation, Ltd.	Colwick, Nottinghamshire. Spalding, Lincolnshire.
Second Anglo-Scottish Beet Sugar Corporation, Ltd.	Poppleton, Yorkshire. Felstead, Essex. Cupar, Fife.
West Midland Sugar Co., Ltd. -	Kidderminster, Worcestershire.
United Sugar Co., Ltd. - - -	Bury St. Edmunds, Suffolk.
Shropshire Beet Sugar Co., Ltd. -	Allscott, Shropshire.
British Sugar Manufacturers, Ltd. -	Wissington, Norfolk.
Lincolnshire Sugar Co., Ltd. - -	Bardney, Lincolnshire.
Second Lincolnshire Sugar Co., Ltd.	Brigg, Lincolnshire.
Yorkshire Sugar Co., Ltd. - -	Selby, Yorkshire.

Section 1 (4).

SECOND SCHEDULE.

MINIMUM PRICE OF BEET.

For the purposes of subsection (4) of section one of this Act the minimum price of beet shall be 38*s*. per ton, calculated in accordance with the following rules :—

1. Price means the price payable as in respect of beets properly topped and washed, delivered into the factory sidings or flumes and having a sugar content of fifteen and one-half per cent.

2ND SCH. —*cont.*

2. Where the sugar content of any beets is greater or less than fifteen and one-half per cent. there shall be made an addition to or deduction from the minimum price at the rate of threepence in respect of each 0·1 per cent. above or below fifteen and one-half, as the case may be.

3. The sugar content of beets shall be ascertained by means of the cold water digestion method.

THIRD SCHEDULE.

Sections 1 (5), 2 (2).

RULES FOR CALCULATING ADVANCES AND DEDUCTIONS.

General.

1. In this Schedule—

"relevant market price" in relation to any sugar means such sum as the Minister may determine in the prescribed manner and certify to be the average price per hundredweight at which, during the fortnight preceding the week in which the manufacture of the sugar was completed, a person who required sugar shipped during the calendar month next following the calendar month within which the last day of that fortnight fell, could have purchased raw cane sugar, first runnings, basis ninety-six degrees polarisation, c.i.f. London and/or Liverpool, under the contract terms of the United Terminal Sugar Market Association of London;

"week" and "fortnight" mean respectively a period of seven days and a period of fourteen days, commencing on a Sunday;

"basic price" in relation to a scheduled company, means seven shillings and ninepence increased by an amount equivalent to nine-hundredths of the value of the buildings and plant, machinery and other equipment, whether fixed or not, erected or installed by the company in question in connection with the manufacture of sugar, molasses and other products from home-grown beet divided by such number as the Minister may determine to be the number of hundredweights of sugar, of ninety-eight degrees polarisation, which the company could manufacture from home-grown beet at its scheduled factories during a period of ninety working days, if sufficient beet were available to keep the factories employed during that period; and

3RD SCH. —*cont.*

for the purposes of the foregoing definition, the value of the buildings, plant, machinery and equipment of a company shall be taken to be their value as shown in the company's audited balance sheet as at the thirty-first day of March, nineteen hundred and thirty-one, reduced by the amount of any provision for their depreciation and obsolescence which was made in that balance sheet by way of a depreciation reserve or otherwise, and subject to any necessary apportionments being made to the satisfaction of the Minister as respects any buildings, plant, machinery or equipment erected or installed otherwise than in connection with the manufacture of products from home-grown beet;

"the Act of 1925" means the British Sugar (Subsidy) Act, 1925.

2. The Minister after consultation with such persons, if any, as he may think fit, and with the Treasury, shall determine in accordance with the foregoing provisions of this Schedule a basic price for each scheduled company, and the Minister's certificate as to any such basic price and as to the correctness of any other calculation required to be made for the purposes of this Schedule shall be final and conclusive.

Calculation of Advances.

3. If the relevant market price is or exceeds seven shillings and ninepence, no advance shall be made.

4. If the relevant market price is less than seven shillings and ninepence, but is not less than six shillings and sevenpence the advance to be made in respect of any sugar shall be an amount equivalent to one seventy-eighth part of the subsidy payable in respect of that sugar under the Act of 1925 multiplied by the number of pence (a fraction of a penny being treated for this purpose as a complete penny) by which the relevant market price falls short of seven shillings and ninepence.

5. If the relevant market price is less than six shillings and sevenpence, the advance to be made in respect of any sugar shall be an amount equivalent to fifteen seventy-eighth parts of the subsidy payable in respect of that sugar under the Act of 1925.

Calculation of Deductions.

6. No deduction shall be made from the subsidy payable under the Act of 1925 in respect of sugar manufactured by a company unless the relevant market price exceeds the basic price for that company, but if the relevant market price exceeds the basic price, one seventy-eighth part of the subsidy so payable shall be deducted for every penny (or fraction of a penny) of the amount by which the one price exceeds the other.