STATUTORY INSTRUMENTS

1972 No. 1639

SUGAR

The Composite Sugar Products (Distribution Payments—Average Rates) (No. 26) Order 1972

Made - - - -	*1st November* 1972
Laid before Parliament	*2nd November* 1972
Coming into Operation	*3rd November* 1972

Whereas the Minister of Agriculture, Fisheries and Food (hereinafter called "the Minister") has on the recommendation of the Sugar Board made an order(**a**) pursuant to the powers conferred upon him by section 9(1) of the Sugar Act 1956(**b**) having effect subject to section 14(8) of that Act and to the provisions of section 3 of, and Part II of Schedule 5 to, the Finance Act 1962(**c**), section 22 of the Finance Act 1964(**d**) and section 52 of the Finance Act 1966(**e**), providing that in the case of certain descriptions of composite sugar products distribution payments shall be calculated on the basis of an average quantity of sugar or invert sugar taken to have been used in the manufacture of the products and that certain other descriptions shall be treated as not containing any sugar or invert sugar:

And whereas the Minister has by the Sugar (Distribution Payments) (No. 26) Order 1972(**f**) provided for a change in the rates of distribution payments in respect of sugar and invert sugar which became eligible for such payments on and after 3rd November 1972.

Now, therefore, the Minister on the recommendation of the Sugar Board, and in exercise of the powers conferred upon him by sections 9(1) and 33(4) of the Sugar Act 1956, having effect as aforesaid, and of all other powers enabling him in that behalf, hereby makes the following order:—

1.—(1) This order may be cited as the Composite Sugar Products (Distribution Payments—Average Rates) (No. 26) Order 1972, and shall come into operation on 3rd November 1972.

(2) The Interpretation Act 1889(**g**) shall apply to the interpretation of this order as it applies to the interpretation of an Act of Parliament.

2. Distribution payments payable on or after 3rd November 1972 under and in accordance with section 14 of the Sugar Act 1956, having effect as aforesaid, in respect of sugar and invert sugar used in the manufacture of the descriptions of imported composite sugar products specified in the second column of Schedule 1 to this order, being goods which are classified in the tariff headings indicated in relation to them in the first column of the said Schedule shall, notwithstanding the provisions of the Sugar (Distribution Payments) (No. 26) Order 1972 and the Composite Sugar Products (Distribution Payments—Average Rates) (No. 25) Order 1972(**a**) be calculated by reference to the weight of the products and the rates specified in relation thereto in the third column of the said Schedule.

3. Imported composite sugar products other than those of a description specified in Schedules 1 and 2 to this order shall be treated as not containing any sugar or invert sugar for the purposes of distribution payments.

(**a**) S.I. 1972/1564 (1972 III, p. 4551). (**b**) 1956 c. 48. (**c**) 1962 c. 44. (**d**) 1964 c. 49.
(**e**) 1966 c. 18. (**f**) S.I. 1972/1637 (1972 III, p. 4822). (**g**) 1889 c. 63.

In Witness whereof the Official Seal of the Minister of Agriculture, Fisheries and Food is hereunto affixed on 1st November 1972.

(L.S.)

E. J. G. Smith,
Authorised by the Minister.

SCHEDULE 1

In this Schedule:—

" Tariff heading " means a heading or, where the context so requires, a subheading of the Customs Tariff 1959 (see paragraph (1) of Article 2 of the Import Duties (General) (No. 7) Order 1971(a)).

Tariff heading	Description of Composite Sugar Products	Rate of Distribution Payment
		Per cwt. £
04.02 ..	Milk and cream, preserved, concentrated or sweetened, containing more than 10 per cent. by weight of added sugar	0·57
17.02 (B) (2) and 17.05 (B)	Syrups containing sucrose sugar, whether or not flavoured or coloured, but not including fruit juices containing added sugar in any proportion:—	
	Containing 70 per cent. or more by weight of sweetening matter	0·82
	Containing less than 70 per cent., and more than 50 per cent. by weight of sweetening matter	0·59
	Containing not more than 50 per cent. by weight of sweetening matter	0·28
17.02 (F) ..	Caramel:—	
	Solid	1·30
	Liquid	0·90
17.04 ..	Sugar confectionery, not containing cocoa ..	1·05
18.06 ..	Chocolate and other food preparations containing cocoa and added sugar:—	
	Chocolate couverture not prepared for retail sale; chocolate milk crumb, liquid ..	0·57
	Chocolate milk crumb, solid	0·71
	Solid chocolate bars or blocks, milk or plain with or without fruit or nuts; other chocolate confectionery consisting wholly of chocolate or of chocolate and other ingredients not containing added sugar ..	0·58
	Other	0·75

(a) S.I. 1971/1971 (1971 III, p. 5330).

SCHEDULE 1—*continued*

Tariff heading	Description of Composite Sugar Products	Rate of Distribution Payment
		Per cwt. £
19.08 ..	Pastry, biscuits, cakes and other fine bakers' wares containing added sugar:—	
	Biscuits, wafers and rusks containing more than 12½ per cent. by weight of added sugar, and other biscuits, wafers and rusks included in retail packages with such goods	0·32
	Cakes with covering or filling containing added sugar; meringues	0·43
	Other	0·16
20.01 ..	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, containing added sugar:—	
	Containing 10 per cent. or more by weight of added sugar	0·45
	Other	0·09
20.03 ..	Fruit preserved by freezing, containing added sugar	0·16
20.04 ..	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised)	0·85
20.05 ..	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, containing added sugar	0·81
20.06 ..	Fruit otherwise prepared or preserved, containing added sugar:—	
	Ginger	0·65
	Other	0·16

SCHEDULE 2

Tariff heading	Description of Composite Sugar Products
17.05 (A) and (B)	Sugar and invert sugar, flavoured or coloured.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This order provides for reductions in the average rates of distribution payments payable in respect of imported composite sugar products of the descriptions specified in Schedule 1 on and after 3rd November 1972. These correspond to reductions in the rates of distribution payment effected by the Sugar (Distribution Payments) (No. 26) Order 1972 (S.I. 1972/1637). Provision is also made for certain imported composite sugar products to be treated as not containing any sugar or invert sugar.

SI 1972/1639
ISBN 0-11-021639-3

