STATUTORY INSTRUMENTS

1968 No. 286

SUGAR

The Composite Sugar Products (Surcharge and Surcharge Repayments—Average Rates) Order 1968

Made - - - -	1*st March* 1968
Laid before Parliament	4*th March* 1968
Coming into Operation	5*th March* 1968

Whereas the Minister of Agriculture, Fisheries and Food (hereinafter called " the Minister ") has on the recommendation of the Commissioners of Customs and Excise (hereinafter called " the Commissioners ") made an order(a) pursuant to the powers conferred upon him by sections 9(1) and 9(4) of the Sugar Act 1956(b), having effect subject to the provisions of section 3 of, and Part II of Schedule 5 to, the Finance Act 1962(c) and to the provisions of section 52(2) of the Finance Act 1966(d), providing that in the case of certain descriptions of composite sugar products surcharge 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 of composite sugar products shall be treated as not containing any sugar or invert sugar, and that in the case of certain descriptions of goods in the manufacture of which sugar or invert sugar is used, surcharge repayments shall be calculated on the basis of an average quantity of sugar or invert sugar taken to have been so used:

Now, therefore, the Minister, on the recommendation of the Commissioners and in exercise of the powers conferred upon him by sections 9(1), 9(4) 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 (Surcharge and Surcharge Repayments—Average Rates) Order 1968; and shall come into operation on 5th March 1968.

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

2. Surcharge payable on or after 5th March 1968 under and in accordance with 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 column 2 of Schedule 1 to this order shall, notwithstanding the provisions of the Sugar (Rates of Surcharge and Surcharge Repayments) Order 1968(f) and the Composite Sugar Products (Surcharge and Surcharge Repayments—Average Rates) (No. 11) Order 1967(a), be calculated by reference to the weight or value, as the case may be, of the products at the rates specified in relation thereto in column 3 of the said Schedule.

(a) S.I. 1967/1717 (1967 III, p. 4642). (b) 1956 c. 48. (c) 1962 c. 44.
(d) 1966 c. 18. (e) 1889 c. 63. (f) S.I. 1968/285 (1968 I, p. 876).

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 surcharge payable on or after 5th March 1968.

4. Surcharge repayments payable on and after 5th March 1968 under and in accordance with the provisions of section 8 of the Sugar Act 1956, having effect as aforesaid, in respect of sugar and invert sugar used in the manufacture of the descriptions of goods specified in column 1 of Schedule 3 to this order shall, notwithstanding the provisions of the Sugar (Rates of Surcharge and Surcharge Repayments) Order 1968(a) and the Composite Sugar Products (Surcharge and Surcharge Repayments—Average Rates) (No. 11) Order 1967(b), be calculated by reference to the quantity of the goods at the rates specified in relation thereto in column 2 of the said Schedule.

In Witness whereof the Official Seal of the Minister of Agriculture, Fisheries and Food is hereunto affixed on 1st March 1968.

(L.S.)

R. P. Fraser,
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 1 of the Import Duties (General) (No. 11) Order 1966(c)).

" Per cent." means, where it occurs in relation to any rate of surcharge, per cent. of the value for customs duty purposes of the product to which it relates.

Tariff heading	Description of Imported Composite Sugar Products	Rate of Surcharge
		per cwt. s. d.
04.02	Milk and cream, preserved, concentrated or sweetened containing more than 10 per cent. by weight of added sweetening matter	14 6
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	20 9
	containing less than 70 per cent., and more than 50 per cent., by weight of sweetening matter...	14 11
	containing not more than 50 per cent. by weight of sweetening matter	7 3

(a) S.I. 1968/285 (1968 I, p. 876). (b) S.I. 1967/1717 (1967 III, p. 4642).
(c) S.I. 1966/1555 (1966 III, p. 4405).

Tariff heading	Description of Imported Composite Sugar Products	Rate of Surcharge
		per cwt. s. d.
17.02 (F) ...	Caramel:—	
	Solid	32 8
	Liquid	22 11
17.04	Sugar confectionery, not containing cocoa	26 7
18.06	Chocolate and other food preparations containing cocoa:—	
	Chocolate couverture not prepared for retail sale; chocolate milk crumb, liquid	14 6
	Chocolate milk crumb, solid	17 11
	Other	18 11
		per cent.
19.08	Pastry, biscuits, cakes and other fine bakers' wares containing added sweetening matter:—	
	Biscuits	7
	Other	4⅓
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, containing added sweetening matter	9⅓
20.03	Fruit preserved by freezing, containing added sugar	3½
		per cwt. s. d.
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised)	21 5
20.05	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, containing added sweetening matter	20 6
		per cent.
20.06 (A) and (B)	Fruit otherwise prepared or preserved, containing added sweetening matter:—	
	Ginger	14
	Other	3½

SCHEDULE 2

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

SCHEDULE 3

Description of goods	Rate of surcharge repayment per bulk barrel of 36 gallons
Lager	1s. 4·3d.
All beer other than lager	1s. 2·6d.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This order provides for increases on and after 5th March 1968 in the average rates of surcharge payable on imported composite sugar products of the descriptions specified in Schedule 1 and in the average rates of surcharge repayment in respect of exported goods of the descriptions specified in Schedule 3. These correspond to the increases in surcharge rates effected by the Sugar (Rates of Surcharge and Surcharge Repayments) Order 1968 (S.I. 1968/285). Provision is also made for certain imported composite sugar products to be treated as not containing any sugar or invert sugar.