STATUTORY INSTRUMENTS

1972 No. 2

SUGAR

The Composite Sugar Products (Surcharge and Surcharge Repayments—Average Rates) Order 1972

Made	-	1*st January* 1972
Laid before Parliament	-	3*rd January* 1972
Coming into Operation	-	4*th January* 1972

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**), to the provisions of section 52(2) of the Finance Act 1966(**d**), and to the provisions of section 58 of the Finance Act 1968(**e**), 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 1972, and shall come into operation on 4th January 1972.

(2) The Interpretation Act 1889(**f**) 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 4th January 1972 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 the second column of Schedule 1 to this order shall, notwithstanding the provisions of the Sugar (Rates of Surcharge and Surcharge Repayments) Order 1972(**g**) and the Composite Sugar Products (Surcharge and Surcharge Repayments—Average Rates) (No. 10) Order 1971(**a**), be calculated by reference to the weight of the products at the appropriate rates specified in relation thereto in the third column of the said Schedule.

(**a**) S.I. 1971/2083 (1971 III, p.6163). (**b**) 1956 c. 48. (**c**) 1962 c. 44.
(**d**) 1966 c. 18. (**e**) 1968 c. 44. (**f**) 1889 c. 63.
(**g**) S.I. 1972/1 (1972 I, p.1).

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 4th January 1972.

4. Surcharge repayments payable on and after 4th January 1972 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 the first column of Schedule 3 to this order shall, notwithstanding the provisions of the Sugar (Rates of Surcharge and Surcharge Repayments) Order 1972(**a**) and the Composite Sugar Products(Surcharge and Surcharge Repayments—Average Rates) (No. 10) Order 1971(**b**), be calculated by reference to the quantity of the goods at the appropriate rates specified in relation thereto in the second column of the said Schedule.

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

(L.S.)

E. W. Maude,
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(**c**)).

Tariff heading	Description of Imported Composite Sugar Products	Rate of Surcharge
		Per cwt. £
04.02 ..	Milk and cream, preserved, concentrated or sweetened, containing more than 10 per cent. by weight of added sugar	0·04

(a) S.I. 1972/1 (1972 I, p.1). (b) S.I. 1971/2083 (1971 III, p.6163).
(c) S.I. 1971/1971 (1971 III, p. 5330).

Tariff heading	Description of Imported Composite Sugar Products	Rate of Surcharge
		Per cwt. £
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	0·06
	containing less than 70 per cent., and more than 50 per cent., by weight of sweetening matter	0·04
	containing not more than 50 per cent. by weight of sweetening matter	0·02
17.02 (F)	Caramel:—	
	Solid	0·10
	Liquid	0·06
17.04	Sugar confectionery, not containing cocoa	0·08
18.06	Chocolate and other food preparations containing cocoa and added sugar:—	
	Chocolate couverture not prepared for retail sale; chocolate milk crumb, liquid	0·04
	Chocolate milk crumb, solid	0·05
	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, but not including such goods when packed together in retail packages with goods liable to surcharge at a higher rate	0·04
	Other	0·05
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	0·02
	Cakes with covering or filling containing added sugar; meringues	0·03
	Other	0·01
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	0·03
	Other	0·00½
20.03	Fruit preserved by freezing, containing added sugar	0·01
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised)	0·06
20.05	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, containing added sugar	0·06
20.06	Fruit otherwise prepared or preserved, containing added sugar:—	
	Ginger	0·05
	Other	0·01

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	£0·007
All beer other than lager	£0·004

EXPLANATORY NOTE

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

This order provides for reductions on and after 4th January 1972 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 reductions in surcharge rates effected by the Sugar (Rates of Surcharge and Surcharge Repayments) Order 1972 (S.I. 1972/1). Provision is also made for certain imported composite sugar products to be treated as not containing any sugar or invert sugar.

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