1953 No. 646

The Manufacture of Sugar Regulations, 1953

Made - - - -	13*th April*, 1953
Laid before Parliament	1*st May*, 1953
Coming into Operation	1*st July*, 1953

The Commissioners of Customs and Excise in pursuance of the powers conferred on them by section two hundred and twelve of the Customs and Excise Act, 1952(a), hereby make the following Regulations:—

1. No person shall begin to manufacture sugar until he has obtained the approval of the Commissioners of all premises, pipes, vessels and utensils which he intends to use for the manufacture of sugar and has made entry thereof.

2. Except for the purpose of repair or maintenance, a manufacturer shall not alter any such premises, nor alter, add to or remove any such pipe, vessel or utensil unless he shall have given to the proper officer twenty-four hours' notice in writing specifying any alteration, addition or removal which he intends to make.

3. A manufacturer shall provide adjacent to the factory a warehouse for the storage of the sugar and molasses produced in the factory.

4. The quantity of sugar or molasses in any vessel or package shall be ascertained by weight, measure or gauge in the prescribed manner.

5. A manufacturer shall at least six days before beginning to manufacture sugar or, if he has discontinued manufacture for more than one month, before resuming manufacture, give to the proper officer written notice specifying the day on which he intends to begin or to resume manufacture.

6. Except with the permission of the Commissioners and subject to such conditions as they may impose, a manufacturer shall not—

(1) manufacture sugar or molasses in the same factory concurrently from beet grown in the United Kingdom and from other materials;

(2) manufacture sugar or molasses in any factory while any sugar or molasses on which duty has been paid is in that factory;

(3) receive at any factory any sugar or molasses which is not the product of that factory; and

(4) warehouse any goods other than sugar or molasses made in the factory.

7. Except as is provided in Regulation 8 or except as the Commissioners may otherwise allow, every manufacturer, as soon as practicable after any sugar or molasses is manufactured, shall—

(1) weigh it in the factory, and

(2) if it is not to be warehoused in bulk, pack it and mark each package in the factory with—

(*a*) the weight of sugar or molasses therein,

(*b*) in the case of molasses and sugar other than white sugar, a factory number or distinguishing letter denoting the rating of the contents thereof, and

(*c*) in the case of molasses, the gross and tare weights thereof, and

(3) warehouse it.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

8.—(1) In cases where a manufacturer is unable to pack, weigh and warehouse molasses as required by Regulation 7 and the Commissioners so allow—

(*a*) he may deposit such molasses unweighed in a tank capable of being secured with a revenue lock, and

(*b*) he shall notify the proper officer of his intention at any time to deliver molasses from the said tank.

(2) The manufacturer shall furnish to the proper officer warehousing entries of all molasses delivered from such tank and, as soon as practicable after the end of each manufacturing period, of the molasses remaining therein.

9. A manufacturer shall not without the permission of the officer remove from the factory any intermediate or residual product containing saccharine matter, other than beetroot pulp.

10. A manufacturer who uses molasses in a factory in the manufacture of feeding stuffs for stock shall keep an account in the prescribed form showing the weight of molasses he intends so to use and the rating thereof, and shall upon each day of such use, or at such times as the Commissioners may allow, deliver to the proper officer a warehousing entry for molasses so used.

11. A manufacturer shall not manufacture invert sugar at a factory except with the permission of the Commissioners and in compliance with such conditions as they may attach to such permission.

12. At the end of each manufacturing period a manufacturer shall deliver to the officer a return in the prescribed form specifying with respect to the said period—

(1) the weight and average sugar content of each description of material used in the manufacture of sugar;

(2) the bulk gallons, average gravity and average sugar content by weight of the saccharine solutions passed through the tanks or other measuring vessels, and

(3) the weight of each rating of the sugar and molasses produced.

13.—(1) A manufacturer shall provide a stock book in the prescribed form, shall keep it in the factory for at least twelve months after the date of the last entry therein and shall enter therein daily, or at such times as the Commissioners may allow, the prescribed particulars of the separate weights and ratings of all sugar and molasses—

(*a*) warehoused or entered as warehoused in accordance with Regulations 7, 8 and 10, or returned as duty paid damaged sugar, and

(*b*) delivered from the warehouse or returned to the factory for remanufacture.

(2) The manufacturer shall permit an officer at all reasonable times to inspect the stock book, to take any extract therefrom and make any entry therein.

(3) The manufacturer shall not cancel, obliterate or, except with the permission of an officer, alter any entry in the stock book.

(4) The manufacturer shall keep in the factory for at least twelve months after the expiration of the manufacturing period to which they relate all books, accounts and other documents containing any record relating to any entry or return required by these Regulations to be made, and shall permit an officer at any reasonable time to inspect and make copies of them and to use them to verify any entry, return or claim made by the manufacturer.

14. At the end of each month and, on request by an officer, at any other time, a manufacturer shall balance the account of sugar and molasses received into or delivered from the warehouse.

15. A manufacturer shall not deliver any sugar or molasses from the warehouse before six in the forenoon or after six in the afternoon or on any Sunday or public holiday, except with the permission of the Commissioners and in compliance with any conditions they may attach to such permission.

16.—(1) In these Regulations—

"factory" means premises approved by the Commissioners for the manufacture of sugar and for the storage of materials used in such manufacture, and of by-products resulting therefrom;

"manufacturer" means a person required to be licensed as a manufacturer of sugar under section two hundred and ten of the Customs and Excise Act, 1952;

"manufacturing period" means a period during which sugar beet is manufactured into sugar;

"prescribed" means prescribed by the Commissioners;

"rating" means, in reference to sugar, the degree of polarisation thereof, and, in reference to molasses, the sweetening matter content in respect of which duty is chargeable;

"sugar" means sugar of any description finished or unfinished;

"warehouse" means the warehouse adjacent to the factory, and "warehoused" and cognate expressions shall be construed accordingly;

"white sugar" means sugar of a degree of polarisation exceeding ninety-nine.

(2) The Interpretation Act, 1889(**a**), shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

17. The Manufacture of Sugar Regulations, 1936(**b**), are hereby revoked.

18. These Regulations may be cited as the Manufacture of Sugar Regulations, 1953, and shall come into operation on the first day of July, 1953.

Dated this 13th day of April, 1953.

A. W. Taylor,
Commissioner of Customs and Excise.

King's Beam House,
London, E.C.3.

EXPLANATORY NOTE

(This Note does not form part of the Regulations, but is intended to indicate their general purport.)

These Regulations, made under section two hundred and twelve of the Customs and Excise Act, 1952, set out the conditions to be observed by manufacturers of sugar (which in practice is made from sugar beet) for the purpose of revenue control.

The Regulations revoke and substantially reproduce in modern form the Manufacture of Sugar Regulations, 1936, made under Part III (4) of the Second Schedule to the Finance Act, 1928, and section twenty-four (2) of the Sugar Industry (Re-organisation) Act, 1936, which were repealed by the Customs and Excise Act, 1952.

(**a**) 52 & 53 Vict. c. 63. (**b**) S.R. & O. 1936/1006; Rev. XXI, p. 538; 1936 II, p. 2521.