# 1964 No. 1483

# SUGAR

## The Manufacture of Sugar Regulations 1964

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| *Made* - - - - | 14*th September* 1964 |
| *Laid before Parliament* | 18*th September* 1964 |
| *Coming into Operation* | 20*th September* 1964 |

WHEREAS

(1) it is provided by section 11(4) of the Sugar Act 1956(a) that the Commissioners of Customs and Excise (hereinafter called " the Commissioners ") shall have power to make regulations with respect to surcharge and surcharge repayments for any purpose for which under any statutory provision for the time being in force they have power to make regulations with respect to sugar duty;

(2) it was provided by section 212 of the Customs and Excise Act 1952(b) that the Commissioners might make regulations for regulating the manufacture of, and securing and collecting the excise duty chargeable on, sugar and for the other purposes provided for in the last-mentioned section;

(3) the said section 212 was on the 1st August 1962 repealed by section 34 of and Schedule 11 to the Finance Act 1962(c); and

(4) it is provided by paragraph 2 of Part II of Schedule 5 to the last-mentioned Act that the powers of the Commissioners under the said section 11(4) of the Sugar Act 1956 to make regulations in respect of surcharge and surcharge repayments shall continue as if any statutory provision in force immediately before the 10th April 1962 had continued in force.

Now, in pursuance of the powers recited above, and of section 11(1) of the said Sugar Act and of all other powers enabling them in that behalf, the Commissioners hereby make the following Regulations:—

**1.** No person may manufacture sugar or store sugar which he has manufactured other than sugar upon which surcharge has become due or, but for the suspension of surcharge under section 13 of the Sugar Act 1956 would have become due, except in premises approved in accordance with these regulations.

**2.** A person who intends to manufacture sugar shall, not less than six days before he begins to manufacture the same, deliver to the proper officer of Customs and Excise an application in such form as the Commissioners may require showing the date on which he intends to begin to manufacture sugar and containing such particulars as they may require of the premises

(a) 4 & 5 Eliz. 2. c. 48. (b) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.
(c) 10 & 11 Eliz. 2. c. 44.

in respect of which approval is sought and the Commissioners, if they are satisfied with such particulars, may approve the said premises as premises where sugar may be manufactured and subsequently stored, and may at any time vary or revoke such approval.

**3.** If a manufacturer, after he has begun to manufacture sugar, wishes to seek approval for premises additional to those already approved he shall apply for their approval in the same manner as is provided in regulation 2 hereof and the Commissioners may similarly approve such additional premises.

**4.** If a manufacturer has ceased to manufacture sugar for more than one calendar month he shall give to the proper officer of Customs and Excise not less than six days notice in writing of the date on which he intends to resume manufacture.

**5.** Surcharge shall become payable when sugar is removed from approved premises for any purpose other than removal to other approved premises, for exportation or use as stores, or for warehousing ; and Section 88(1) of the Customs and Excise Act 1952 shall apply to the removal of sugar from premises approved in accordance with these regulations as it applies to the removal of goods from warehouse.

**6.** Sugar may be removed from approved premises without payment of surcharge to other approved premises, for exportation or use as stores or for warehousing subject to security being given to the Commissioners (if they so require) and to such conditions as they may impose.

**7.** Except where the Commissioners otherwise allow, a manufacturer of sugar shall—

(1) render to the Commissioners not later than Thursday in every week a return in such form and manner and containing such particulars as they may direct of any sugar on which surcharge became due during the week ending on the preceding Saturday ;

(2) pay the surcharge due in respect of any such sugar at the time of making the said return.

**8.**—(1) A manufacturer shall keep separate stock accounts in a form approved by the Commissioners of all sugar in each of his approved premises and shall enter therein daily, or at such longer periods as the Commissioners may allow, such particulars as they may prescribe of all sugar produced, received or delivered and shall retain such accounts together with all other accounts, books and documents containing any record relating to any return required to be made by these Regulations for at least twelve months after the date of the last entry therein.

(2) At the end of each month and, if so required by the proper officer of Customs and Excise at any other time, a manufacturer shall balance the account of sugar produced in, received into or delivered from each of his approved premises.

(3) A manufacturer shall not cancel, obliterate, or, except with the permission of the proper officer of Customs and Excise, alter any entry in the stock account.

(4) A manufacturer shall permit the proper officer of Customs and Excise at all reasonable times to inspect the said stock account, other accounts, books and documents, to take any extract therefrom and to make any entry in the said stock account.

**9.** A manufacturer shall take stock of all sugar in each of his approved premises at the end of August every year or at such other times and subject to such conditions as may be prescribed by the Commissioners and within fourteen days thereafter render to the proper officer of Customs and Excise a return showing any deficiency between his actual stock and the stock which according to his books and records should be in his possession and shall on demand pay any surcharge (which shall then be deemed to be due) on any sugar found to be deficient.

**10.** At the end of each manufacturing period a manufacturer shall deliver to the proper officer of Customs and Excise a return giving such particulars as the Commissioners may require of all sugar produced in that period.

**11.** A manufacturer shall not without the permission of the proper officer of Customs and Excise remove from the approved premises any intermediate or residual product of the manufacture of sugar containing sugar, other than molasses or beet pulp.

**12.** Except with the permission of the Commissioners, and subject to such conditions as they may from time to time impose, a manufacturer shall not receive into the approved premises any sugar except from other approved premises.

**13.**—(1) In these Regulations—

" approved premises " means premises approved in accordance with Regulations 2 and 3 hereof;

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

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

(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.

**14.** These Regulations may be cited as the Manufacture of Sugar Regulations 1964 and shall come into force on the twentieth day of September 1964.

*G. Imms,*
Commissioner of
Customs and Excise.

14th September 1964.

(a) 52 & 53 Vict. c. 63.

## EXPLANATORY NOTE

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

These regulations provide for the control of the manufacture of home-produced sugar and the collection of surcharge payable upon such sugar.