1953 No. 648

The Molasses (Food for Stock) 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 subsection (1) of section two hundred and twelve and subsection (2) of section two hundred and sixteen of the Customs and Excise Act, 1952(a), hereby make the following Regulations :—

1. Any person making entry of any molasses imported into or produced in bond in the United Kingdom to be delivered without payment of duty for use solely for the purpose of food for stock, shall describe such molasses on the entry as being intended to be used solely for that purpose.

2. A supplier of molasses, before delivering from his premises any molasses in respect of which it is intended to claim that an allowance is payable by virtue of subsection (2) of the said section two hundred and sixteen, shall—

(*a*) make and deliver to the proper officer a declaration in such form and containing such particulars as the Commissioners may direct, accompanied, if the supplier is not the producer, by a supporting invoice from the producer; and

(*b*) produce the molasses to the proper officer.

3. Any person delivering any molasses without payment of duty or in respect of which it is claimed that an allowance is payable as aforesaid, to be used solely for the purpose of food for stock, shall—

(*a*) before delivering such molasses out of his custody, if it is to be delivered in a receptacle containing less than one ton of molasses, affix to such receptacle a card or label on which are printed statements to the effect that—

(i) the molasses has been delivered without payment of duty, or, as the case may be, that an allowance has been claimed in respect of the molasses as being intended to be used solely for the purpose of food for stock, and

(ii) every person in any way concerned in using the molasses otherwise than for that purpose, or in any manner contravening these Regulations, is liable to a penalty of fifty pounds;

(*b*) deliver to the purchaser or consignee an invoice having printed thereon statements to the aforesaid effect; and

(*c*) produce on demand to the proper officer a list in writing of the names, addresses and occupations of the persons to whom the molasses has been sold or consigned, and by whom it has been used.

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

4. Except with the permission of the Commissioners, and in compliance with any condition they may attach to such permission, no person shall, before sale to a user—

(*a*) intermix any imported molasses delivered without payment of duty for use solely as food for stock, any molasses produced in bond in the United Kingdom and delivered without payment of duty solely for such use, and any molasses in respect of which an allowance is claimed as aforesaid; nor

(*b*) mix one consignment of molasses of any of the aforesaid classes with another consignment of molasses of the same class.

5. A person supplying any molasses on which duty has not been paid, or any molasses in respect of which it is claimed that an allowance is payable as aforesaid, which is delivered for use solely as food for stock, and a user of any such molasses, shall, on demand, produce to the Commissioners evidence to their satisfaction that such molasses has been used solely for that purpose or in the preparation of an article which can be used only for that purpose, and shall permit any officer to inspect and take extracts from any books or documents in his possession containing any entries referring to any such molasses.

6. A user of any such molasses shall, if so required by any person supplying such molasses, make a declaration in such form as the Commissioners may direct of the purpose for which he has used such molasses.

7.—(*a*) In these Regulations, the expression—

"producer" means any person who produces molasses from sugar or from molasses on which duty has been paid or who has paid duty on molasses of his own manufacture;

"supplier" means any person owning and supplying molasses on which duty has been paid or molasses produced from material on which duty has been paid and in respect of which allowance has not been claimed;

"user" means any person who uses molasses as food for stock or prepares it for such use.

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

8. The Molasses (Food for Stock) Regulations, 1928(b), are hereby revoked.

9. These Regulations may be cited as the Molasses (Food for Stock) 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.

(b) 52 & 53 Vict. c. 63. (c) S.R. & O. 1928/641; Rev. XXI, p. 551; 1928, p. 1196.

EXPLANATORY NOTE

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

These Regulations, made under sections two hundred and twelve and two hundred and sixteen of the Customs and Excise Act, 1952, set out the conditions to be observed by persons supplying or using, for the purpose of making animal feeding stuffs, molasses on which customs or excise duty has not been paid, or on which an allowance of excise duty is claimed.

They revoke and reproduce in modern form the substance of the Molasses (Food for Stock) Regulations, 1928, made under certain provisions of section four of the Finance Act, 1928, and of Parts II and III of the Second Schedule to that Act, which were repealed by the Customs and Excise Act 1952.

1953 No. 753

The Molasses (Spirits and Yeast) Regulations, 1953

Made - - - -	*29th 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 subsection (1) of section two hundred and sixteen and section two hundred and eighteen of the Customs and Excise Act, 1952(a), hereby make the following Regulations:—

1. The conditions subject to which molasses may be delivered without payment of duty to a distiller for use in the manufacture of spirits or yeast, or subject to which drawback shall be payable on molasses produced in the United Kingdom which is delivered to a distiller for use in such manufacture, shall be as follows:—

(1) Before receiving at a distillery any molasses delivered without payment of duty or on drawback to be used in the manufacture of yeast, a distiller shall obtain the approval of the Commissioners, and make entry, of all rooms, places, vessels, utensils, pipes and fittings which he intends to use for the receipt or storage of any such molasses or for the manufacture of yeast therefrom, and thereafter shall not alter nor add to them without having first notified the distillery officer in writing, and having obtained the approval of the Commissioners.

(2) A distiller shall not receive at a distillery any such molasses to be used in the manufacture of spirits or yeast unless it is accompanied by an invoice from the supplier of the molasses, and shall, on receiving such molasses, immediately notify the distillery officer and produce to him the relevant invoice or furnish to him such particulars of the molasses as he may require.

(3) A distiller shall keep each consignment of such molasses delivered at his distillery separate from any other molasses thereat until an officer has taken an account of the consignment.

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