Description of Imported Composite Sugar Products	Rates of Distribution Payment
	per cent.
Cakes and pastry	$\frac{8}{9}$
Biscuits	1
Vegetables and fruit, prepared or preserved by vinegar or acetic acid, whether or not containing salt, spices or mustard ...	$1\frac{7}{9}$
Fruit, frozen, tinned, bottled or in cask, not drained, glacé or crystallised:—	
ginger	2
other	$\frac{1}{2}$
Fruit juices:—	
containing not more than 20 per cent. by weight of added sweetening matter	$\frac{7}{9}$
containing more than 20 per cent. by weight of added sweetening matter	$2\frac{7}{9}$
Table jelly crystals, powders or squares	$2\frac{7}{9}$
	per proof gallon d.
Spirits (other than liqueurs, cordials, mixtures or other preparations in bottle of which Customs entry is made in such manner as to indicate that the strength is not to be tested)	$2\frac{7}{9}$

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

This Order provides in relation to certain descriptions of imported composite sugar products that distribution payments, instead of being calculated by reference to the quantity of sugar or molasses appearing to have been used in their manufacture, shall be calculated at specified rates by reference to the weight, quantity or value of the products.

1957 No. 1212

The Sugar and Molasses (Distribution Repayments) Order, 1957

Made - - - -	*9th July*, 1957
Laid before Parliament	*12th July*, 1957
Coming into Operation	*15th July*, 1957

The Minister of Agriculture, Fisheries and Food in exercise of the powers conferred upon him by section 15 of the Sugar Act, 1956(a) and of all other powers him enabling in that behalf, an Order having been made under

(a) 4 & 5 Eliz. 2. c. 48.

subsection (1) of Section 14 of the said Act, hereby makes the following Order :—

1.—(1) This Order may be cited as the Sugar and Molasses (Distribution Repayments) Order, 1957; and shall come into operation on the 15th day of July, 1957.

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

2. As counterparts to distribution payments payable by virtue of section 14 of the Sugar Act, 1956, and paid by the Sugar Board in accordance with the Sugar and Molasses (Distribution Payments) Order, 1957(**b**), distribution repayments shall be payable to the Sugar Board in the circumstances and calculated in the manner provided by this Order.

3. Distribution repayments shall be payable in respect of the following sugar and molasses that is to say—

(*a*) any sugar or molasses which, on or after the date of coming into operation of this Order, is exported, shipped as stores, warehoused or otherwise dealt with in such circumstances that drawback of sugar duty is payable thereon;

(*b*) any sugar or molasses used in the manufacture of goods which, on or after the date of coming into operation of this Order, is exported, shipped as stores, warehoused or otherwise dealt with in such circumstances that drawback of sugar duty is payable on that sugar or molasses;

(*c*) any sugar or molasses which fulfils the following conditions that is to say—

(i) that an article containing that sugar or molasses as a part or ingredient thereof has become chargeable with sugar duty in respect of that sugar or molasses, and

(ii) that on or after the coming into operation of this Order goods are exported, shipped as stores, warehoused or otherwise dealt with in such circumstances that drawback of sugar duty is payable on that article, as being an article appearing to the Commissioners of Customs and Excise to have been used in the manufacture of those goods:

Provided that no distribution repayment shall be payable in respect of any sugar or molasses if no distribution payment has become payable in respect thereof and that a distribution repayment in respect of any sugar or molasses shall not be payable except by the person who has received, or is entitled to claim, drawback of sugar duty on that sugar or molasses or on goods charged on importation with sugar duty in respect of that sugar or molasses.

4.—(1) Subject to the following provisions of this Order, the amount of distribution repayment payable in respect of any sugar or molasses by virtue of paragraph (*a*) or paragraph (*b*) of Article 3 hereof shall be ascertained, by reference to the subject matter of the relevant drawback, as follows :—

(*a*) in respect of sugar, if the relevant drawback is payable thereon as being sugar produced in the United Kingdom from materials on which sugar duty has been paid, the amount of the distribution repayment shall be

(**a**) 52 & 53 Vict. c. 63. (**b**) S.I. 1957/1211 (p. 2307 above).

the amount of distribution payment which would have been payable in respect of that sugar if distribution payment had been payable in respect thereof at the time when those materials became chargeable with sugar duty;

(*b*) in respect of molasses, if the relevant drawback is payable thereon as being molasses produced in the United Kingdom from materials on which sugar duty has been paid, the amount of the distribution repayment shall be calculated thereon at the rate applicable to the molasses in accordance with the rates prescribed in the Schedule to this Order at the time when those materials became chargeable with sugar duty;

(*c*) in respect either of sugar or molasses, in a case not falling within either of the preceding paragraphs, the amount of the distribution repayment shall be equal to the amount of the distribution payment paid in respect of that sugar or molasses.

(2) The distribution repayment payable in a case falling within paragraph (*c*) of Article 3 hereof shall be equal to the amount of distribution payment paid in respect of the sugar or molasses in question.

(3) Where, on receipt by a person of any sugar or molasses, drawback is payable to him by virtue of section two hundred and seventeen of the Customs and Excise Act, 1952(a) (which relates to sugar, molasses and other substances delivered for use in arts and manufactures), the like distribution repayment shall be payable as if—

(*a*) the sugar or molasses had been shown, to the satisfaction of the Commissioners of Customs and Excise to have been used in the manufacture of goods in the United Kingdom, and

(*b*) on the date on which the sugar or molasses was received by that person, those goods had been exported in such circumstances that drawback of sugar duty became payable on the sugar or molasses.

In this Article "relevant drawback" in relation to any sugar or molasses, means the drawback payable on that sugar or molasses as mentioned in paragraph (*a*) or paragraph (*b*) of Article 3 of this Order, as the case may be.

5. In determining the amount of any repayment under Article 4 of this Order the Sugar Board shall have regard to the quantity of sugar and molasses which is accepted for the purposes of drawback of sugar duty, as notified to them by the Commissioners of Customs and Excise, in such form as may be agreed between the Sugar Board and the Commissioners.

6. Where any drawback of sugar duty is not claimed, but would be payable if claimed, such drawback shall be treated for the purposes of this Order as if it had been claimed and had become payable accordingly.

7. Where by virtue of any provision of this Order a distribution repayment is payable in respect of sugar or molasses used in the manufacture or preparation of any goods, or constituting a part or ingredient of an article, the distribution repayment shall be calculated by reference to the quantity of sugar or molasses appearing to the Sugar Board to have been used in the manufacture or preparation thereof.

8. In this Order references to drawback of sugar duty shall be construed as including references to any allowance calculated by reference to sugar

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

duty or to drawback of sugar duty; and for the avoidance of doubt it is hereby declared that such references include references to drawback of sugar duty chargeable in the Isle of Man and to any allowance calculated by reference to such duty or to drawback of such duty.

In Witness whereof the Official Seal of the Minister of Agriculture, Fisheries and Food is hereunto affixed this ninth day of July, nineteen hundred and fifty-seven.

(L.S.)

D. Heathcoat Amory,
Minister of Agriculture, Fisheries and Food.

THE SCHEDULE

DISTRIBUTION REPAYMENT RATES FOR MOLASSES PRODUCED IN THE UNITED KINGDOM FROM DUTY PAID MATERIALS

Sweetening matter content of molasses	Rate of Distribution Repayment per cwt. of molasses
	s. d.
More than 80 per cent.	3 6
More than 70 per cent. but not more than 80 per cent.	3 1
More than 60 per cent. but not more than 70 per cent.	2 3
More than 50 per cent. but not more than 60 per cent.	1 8
Not more than 50 per cent. and the molasses not being less in weight than 14 lb. per gallon	1 1½

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

This Order provides, by virtue of and in accordance with section 15 of the Sugar Act, 1956, for the payment to the Sugar Board of distribution repayments on sugar and molasses in respect of which distribution payments have become payable by virtue of the Sugar and Molasses (Distribution Payments) Order, 1957; and prescribes the circumstances in which such repayments are payable and the manner in which they are to be calculated.