STATUTORY INSTRUMENTS

1973 No. 820

SUGAR

The Sugar (Distribution Payments and Repayments) Regulations 1973

Made - - - - -		30*th April* 1973
Laid before Parliament	-	30*th April* 1973
Coming into Operation	-	1*st May* 1973

The Minister of Agriculture, Fisheries and Food in exercise of the powers conferred upon him by section 16(1) and (2) of the Sugar Act 1956(**a**), having effect subject to the provisions of section 3 of, and Part II of Schedule 5 to, the Finance Act 1962(**b**), section 22 of the Finance Act 1964(**c**), section 52 of the Finance Act 1966(**d**) and of all other powers enabling him in that behalf, hereby makes the following regulations:—

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Sugar (Distribution Payments and Repayments) Regulations 1973, and shall come into operation on 1st May 1973.

(2) In these regulations unless the context otherwise requires—

" composite sugar product " means any product of a kind listed in the Schedule to these regulations;

" distribution payment " means any payment under or in accordance with the provisions of section 14 of the Sugar Act 1956 having effect as aforesaid;

" distribution repayment " means any repayment under or in accordance with the provisions of section 15 of the Sugar Act 1956, having effect as aforesaid;

" proper officer of Customs and Excise " and " entry " have the same meaning as in the Customs and Excise Act 1952(**e**).

(3) The Interpretation Act 1889(**f**) shall apply to the interpretation of these regulations as it applies to the interpretation of an Act of Parliament and as if these regulations and the regulations hereby revoked were Acts of Parliament.

(4) The Sugar (Distribution Payments and Repayments) Regulations 1972(**g**) are hereby revoked.

Claims for distribution payments

2. No distribution payment shall be payable under the Sugar Act 1956, having effect as aforesaid, unless a claim is made to the Sugar Board by the importer or proprietor (hereinafter called " the claimant ") of goods eligible

(**a**) 1956 c. 48. (**b**) 1962 c. 44. (**c**) 1964 c. 49. (**d**) 1966 c. 18.
(**e**) 1952 c. 44. (**f**) 1889 c. 63. (**g**) S.I. 1972/69 (1972 I, p. 168).

for such payment, or by his agent on his behalf; and every such claim shall be delivered to the proper officer of Customs and Excise with the relative entry or in the case of home-produced sugar a return made under regulation 7(1) of the Manufacture of Sugar Regulations 1964(a).

Particulars to be included in claims

3. Every such claim shall include the following particulars verified by a declaration made by the claimant or his agent:—

(*a*) the name and address of the claimant;

(*b*) a brief description of the goods;

(*c*) the net weight and, in the case of sugar, the polarisation or, in the case of a composite sugar product, the sugar content as a percentage of the net weight of the goods and the tariff heading;

(*d*) such other particulars as are necessary for the assessment of duty on goods which are liable to a duty of Customs and Excise.

Export of beet sugar, cane sugar or composite sugar products

4. Where any beet sugar, cane sugar or any composite sugar product is to be exported, on or after the coming into operation of these regulations, an entry of goods shall, unless otherwise allowed, be delivered to the proper officer of Customs and Excise before the goods are shipped for exportation or deposited in a warehouse for exportation.

Particulars of exports

5. Any entry of goods in accordance with regulation 4 hereof shall contain such particulars as are, in the opinion of the Commissioners of Customs and Excise, necessary to determine whether the goods are liable to distribution repayment.

Recovery of distribution repayment

6. Any distribution repayment payable under the Sugar Act 1956, having effect as aforesaid, shall be paid to the Sugar Board and in the event of any default in any such payment it shall be recoverable by the Sugar Board as a debt.

In Witness whereof the Official Seal of the Minister of Agriculture, Fisheries and Food is hereunto affixed on 30th April 1973.

(L.S.) *Joseph Godber*,
Minister of Agriculture, Fisheries and Food.

(a) S.I. 1964/1483 (1964 III, p. 3462).

SCHEDULE

Tariff Heading	Description of Composite Sugar Products
17.02 D, E and F	Other sugars and syrups (excluding lactose, glucose and syrups of lactose or glucose); artificial honey (whether or not mixed with natural honey); caramel.
17.05C	Flavoured or coloured sugars and syrups, other than lactose, glucose and syrups of lactose or glucose, but not including fruit juices containing added sugar in any proportions.
04.02B	Milk and cream, preserved, concentrated or sweetened, with a sucrose content of 20% or more.
20.04B	Fruit, fruit peel and parts of plants, preserved by sugar (drained, glacé or crystallised), excluding ginger, and with a total sugar content of 30% or more.
20.05	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, containing added sugar and with a total sugar content of 30% or more.
17.04 B, C and D	Sugar confectionery with a sugar content of 25% or more, not containing cocoa:— Chewing gum. White chocolate. Other.
ex 18.06 ..	Chocolate and other food preparations with sugar content of 25% or more, containing cocoa.
ex 19.08 ..	Pastry, biscuits, cakes and other fine bakers' wares with a sugar content of 25% or more, whether or not containing cocoa in any proportion.
ex 21.07 ..	Other food preparations with a sugar content of 25% or more, not elsewhere specified or included.
22.09C	Spirituous beverages with a sugar content of 25% or more.

EXPLANATORY NOTE

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

These Regulations supersede the Sugar (Distribution Payments and Repayments) Regulations 1972.

The Regulations provide for the manner in which claims to distribution payments payable by the Sugar Board under section 14 of the Act are to be made, and make similar provision to enable the Sugar Board to recover distribution repayments payable under section 15 of the Act.

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