1972 No. 67

SUGAR

The Sugar (Distribution Repayments) Order 1972

Made - - - -	-	25*th January* 1972
Laid before Parliament	-	31*st January* 1972
Coming into Operation	-	1*st February* 1972

The Minister of Agriculture, Fisheries and Food in exercise of the powers conferred upon him by section 15 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**) and section 52 of the Finance Act 1966(**d**) and of all other powers enabling him in that behalf, an order(**e**) having been made under section 14 of the said Act, hereby makes the following order:—

1. This order may be cited as the Sugar (Distribution Repayments) Order 1972; and shall come into operation on 1st February 1972.

2.—(1) In this order, unless the context otherwise requires—

" relevant drawback " in relation to any sugar or invert sugar means the drawback payable on that sugar or invert sugar as mentioned in paragraph (*a*) or paragraph (*b*) of article 4 hereof, as the case may be; and any reference to duty or drawback shall be taken to include a reference to duty or drawback treated as being chargeable or payable by virtue of paragraph 1 of Part II of Schedule 5 to the Finance Act 1962, and any reference to a person who has received or is entitled to claim drawback shall be construed accordingly;

" packed for retail sale " means packed in containers not exceeding 14 lb.

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

3. As counterparts to distribution payments payable by virtue of section 14 of the Sugar Act 1956, having effect as aforesaid, and paid by the Sugar Board in accordance with the Sugar (Distribution Payments) Order 1972(**e**) distribution repayments shall be payable to the Sugar Board in the circumstances and calculated in the manner provided by this order.

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

(*a*) any sugar or invert sugar which on or after the date of coming into operation of this order, is exported or warehoused for exportation in such circumstances that drawback of sugar duty is payable thereon;

(*b*) any sugar or invert sugar used in the manufacture of caramel or, where not packed for retail sale, syrups or treacles which, on or after the date of coming into operation of this order, is exported or warehoused for exportation in such circumstances that drawback of sugar duty is payable thereon:

(**a**) 1956 c. 48. (**b**) 1962 c. 44. (**c**) 1964 c. 49.
(**d**) 1966 c. 18. (**e**) S.I. 1972/66 (1972 I, p. 158). (**f**) 1889 c. 63.

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

5. Subject to the following provisions of this order, the amount of distribution repayment payable in respect of any sugar or invert sugar by virtue of paragraph (*a*) or paragraph (*b*) of article 4 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 the amount of distribution payment which would have been payable in respect of that sugar if distribution payment had been payable in respect thereof;

(*b*) in respect of invert sugar, if the relevant drawback is payable thereon as being invert sugar 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 invert sugar in accordance with the rates prescribed in the Schedule to this order;

(*c*) in respect of either sugar or invert sugar, 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 invert sugar.

6. Where by virtue of any provision of this order a distribution repayment is payable in respect of sugar or invert sugar used in the manufacture or preparation of caramel or, where not packed for retail sale, syrups or treacles the distribution repayment shall be calculated by reference to the quantities of sugar or invert sugar appearing to the Sugar Board to have been used in the manufacture or preparation thereof.

In Witness whereof the Official Seal of the Minister of Agriculture, Fisheries and Food is hereunto affixed on 25th January 1972.

(L.S.)

E. J. G. Smith,
Authorised by the
Minister of Agriculture, Fisheries and Food.

THE SCHEDULE

RATES OF DISTRIBUTION REPAYMENT FOR INVERT SUGAR

Sweetening matter content by weight	Rate of Distribution Repayment per cwt.
	£
More than 80 per cent.	0·37
More than 70 per cent. but not more than 80 per cent.	0·31
More than 60 per cent. but not more than 70 per cent.	0·22
More than 50 per cent. but not more than 60 per cent.	0·18
Not more than 50 per cent. and the invert sugar not being less in weight than 14 lb. per gallon	0·11

EXPLANATORY NOTE

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

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 invert sugar in respect of which distribution payments have become payable by virtue of the Sugar (Distribution Payments) Order 1972. The order prescribes the circumstances in which repayments are payable and the manner in which they are to be calculated.

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