STATUTORY INSTRUMENTS

1971 No. 512

SUGAR

The Sugar (Rates of Surcharge and Surcharge Repayments) (No. 4) Order 1971

Made - - -	24*th March* 1971
Laid before Parliament	25*th March* 1971
Coming into Operation	26*th March* 1971

The Minister of Agriculture, Fisheries and Food, in exercise of the powers conferred on him by sections 7(4), 8(6) and 33(4) 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), and section 58 of the Finance Act 1968(c) and of all other powers enabling him in that behalf, with the concurrence of the Treasury, on the advice of the Sugar Board, hereby makes the following order:—

1.—(1) This order may be cited as the Sugar (Rates of Surcharge and Surcharge Repayments) (No. 4) Order 1971; and shall come into operation on 26th March 1971.

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

2. Notwithstanding the provisions of Article 2 of the Sugar (Rates of Surcharge and Surcharge Repayments) (No. 3) Order 1971(e), the rates of surcharge payable under and in accordance with the provisions of section 7 of the Sugar Act 1956, having effect as aforesaid, in respect of sugar and invert sugar imported or home produced or used in the manufacture of imported composite sugar products shall on and after 26th March 1971 be the appropriate rates specified in Schedule 1 to this order.

3. For the purpose of section 8(3)(*b*) of the Sugar Act 1956, having effect as aforesaid, the rates of surcharge repayments in respect of invert sugar produced in the United Kingdom from materials on which on or after 26th March 1971 sugar duty has been paid or, by virtue of paragraph 1 of Part II of Schedule 5 to the Finance Act 1962, is treated as having been paid shall, notwithstanding the provisions of Article 3 of the Sugar (Rates of Surcharge and Surcharge Repayments) (No. 3) Order 1971 be the appropriate rates specified in Schedule 2 to this order.

(a) 1956 c. 48.
(b) 1962 c. 44.
(c) 1968 c. 44.
(d) 1889 c. 63.
(e) S.I. 1971/240 (1971 I, p. 832).

In Witness whereof the Official Seal of the Minister of Agriculture, Fisheries and Food is hereunto affixed on 23rd March 1971.

(L.S.)

R. P. Fraser,
Authorised by the Minister.

We concur.
24th March 1971.

Bernard Weatherill,
H. S. P. Munro,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE 1

PART I

SURCHARGE RATES FOR SUGAR

Polarisation	Rate of Surcharge per ton
	£
Exceeding—	
99°	8·000
98° but not exceeding 99°	7·544
97° " " " 98°	7·360
96° " " " 97°	7·168
95° " " " 96°	6·976
94° " " " 95°	6·784
93° " " " 94°	6·592
92° " " " 93°	6·400
91° " " " 92°	6·208
90° " " " 91°	6·016
89° " " " 90°	5·824
88° " " " 89°	5·632
87° " " " 88°	5·472
86° " " " 87°	5·312
85° " " " 86°	5·168
84° " " " 85°	5·024
83° " " " 84°	4·880
82° " " " 83°	4·736
81° " " " 82°	4·608
80° " " " 81°	4·480
79° " " " 80°	4·352
78° " " " 79°	4·224
77° " " " 78°	4·096
76° " " " 77°	3·968
Not exceeding 76°	3·840

PART II

SURCHARGE RATES FOR INVERT SUGAR

Sweetening matter content by weight	Rate of Surcharge per cwt.
	£
70 per cent. or more	0·25
Less than 70 per cent. and more than 50 per cent.	0·18
Not more than 50 per cent.	0·08

SCHEDULE 2

SURCHARGE REPAYMENT RATES FOR INVERT SUGAR

Sweetening matter content by weight	Rate of Surcharge Repayment per cwt.
	£
More than 80 per cent.	0·30
More than 70 per cent. but not more than 80 per cent.	0·25
More than 60 per cent. but not more than 70 per cent.	0·18
More than 50 per cent. but not more than 60 per cent.	0·14
Not more than 50 per cent. and the invert sugar not being less in weight than 14 lb. per gallon	0·08

EXPLANATORY NOTE

(This Note is not part of the Order.)

This order prescribes—

(*a*) increases equivalent to 10p per cwt. of refined sugar in the rates of surcharge payable on sugar and invert sugar which become chargeable with surcharge on or after 26th March 1971;

(*b*) correspondingly increased rates of surcharge repayment in respect of invert sugar produced in the United Kingdom from materials on which surcharge has been paid.