STATUTORY INSTRUMENTS

1972 No. 1

SUGAR

The Sugar (Rates of Surcharge and Surcharge Repayments) Order 1972

Made - - - -	-	1*st January* 1972
Laid before Parliament	-	3*rd January* 1972
Coming into Operation	-	4*th January* 1972

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) Order 1972; and shall come into operation on 4th January 1972.

(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. 10) 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 4th January 1972 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 4th January 1972 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. 10) 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. 1971/2082 (1971 III, p.6160).

In Witness whereof the Official Seal of the Minister of Agriculture, Fisheries and Food is hereunto affixed on 29th December 1971.

(L.S.)

E. W. Maude,
Authorised by the Minister.

We concur.
1st January 1972.

Tim Fortescue,
P. L. Hawkins
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°	2·000
98° but not exceeding 99°	1·886
97° " " " 98°	1·840
96° " " " 97°	1·792
95° " " " 96°	1·744
94° " " " 95°	1·696
93° " " " 94°	1·648
92° " " " 93°	1·600
91° " " " 92°	1·552
90° " " " 91°	1·504
89° " " " 90°	1·456
88° " " " 89°	1·408
87° " " " 88°	1·368
86° " " " 87°	1·328
85° " " " 86°	1·292
84° " " " 85°	1·256
83° " " " 84°	1·220
82° " " " 83°	1·184
81° " " " 82°	1·152
80° " " " 81°	1·120
79° " " " 80°	1·088
78° " " " 79°	1·056
77° " " " 78°	1·024
76° " " " 77°	0·992
Not exceeding 76°	0·960

PART II

SURCHARGE RATES FOR INVERT SUGAR

Sweetening matter content by weight	Rate of Surcharge per cwt.
	£
70 per cent. or more	0·06
Less than 70 per cent. and more than 50 per cent.	0·04
Not more than 50 per cent.	0·02

SCHEDULE 2

SURCHARGE REPAYMENT RATES FOR INVERT SUGAR

Sweetening matter content by weight	Rate of Surcharge Repayment per cwt.
	£
More than 80 per cent.	0·07
More than 70 per cent. but not more than 80 per cent.	0·06
More than 60 per cent. but not more than 70 per cent.	0·04
More than 50 per cent. but not more than 60 per cent.	0·03
Not more than 50 per cent. and the invert sugar not being less in weight than 14 lb. per gallon	0·02

EXPLANATORY NOTE

(This Note is not part of the Order.)

This order prescribes—

(*a*) reductions equivalent to 30p per cwt. of refined sugar in the rates of surcharge payable on sugar and invert sugar which become chargeable with surcharge on or after 4th January 1972;

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

SI 1972/1 Su
ISBN 0-11-020001-2

