1956 No. 1652

The Sugar Surcharge Regulations, 1956

Made - - - -	23*rd October*, 1956
Laid before Parliament	26*th October*, 1956
Coming into Operation	1*st January*, 1957

The Commissioners of Customs and Excise in pursuance of the powers conferred on them by subsections (1) and (4) of section 11 of the Sugar Act, 1956(**a**), hereby make the following Regulations:—

PART I

Exceptions and adaptations of general provisions of law

1. Sections 28, 86 and 87 and subsection (4) of section 91 of the Customs and Excise Act, 1952(**b**), (hereinafter referred to as "the principal Act"), shall have effect so that a person making entry under the provisions thereof shall, in the case of goods in respect of which surcharge is payable under the Sugar Act, 1956, deliver with the entry such particulars of the goods (hereinafter referred to as "surcharge particulars") in such form and manner as the Commissioners may direct.

2. The provisions of sections 31 and 32 and of subsection (2) of section 45 of the principal Act, and, in the application of section 44 of the principal Act, the provisions of paragraph (*e*) of that section, shall have effect in relation to surcharge particulars as they have effect in relation to an entry.

3. Section 259 of the principal Act shall not apply to surcharge.

4. Paragraph (*a*) of subsection (2) of section 267 of the principal Act shall not apply to surcharge repayment in a case where the materials, sugar or molasses, or article in question became chargeable with sugar duty before the appointed day and to which the provisions of subsection (4) or of the proviso to subsection (5) of section 8 of the Sugar Act, 1956, apply.

5. In the application of the following sections of the principal Act to surcharge and to surcharge repayments references to defrauding Her Majesty shall be construed as references to defrauding the Sugar Board:

Section 45 subsection (1),
Section 92 subsection (2),
Section 271 subsection (1),
Section 294 subsection (5),
Section 304.

PART II

Application of Regulations relating to sugar duty and drawback

6.—(1) (*a*) Regulation 2 of the Molasses (Food for Stock) Regulations, 1953(**c**), shall apply in the case of a claim for surcharge repayment as it applies in the case of a claim that an allowance is payable by virtue of subsection (2) of section 216 of the principal Act, and accordingly in

(**a**) 4 & 5 Eliz. 2. c. 48. (**b**) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.
(**c**) S.I. 1953/648 (1953 II, p. 1964).

Regulation 7 of the said Regulations the expressions "producer" and "supplier" shall have effect as if the words "duty" and "allowance" included respectively surcharge and surcharge repayment.

(*b*) The card or label and invoice referred to in Regulation 3 of the said Regulations shall contain like statements in relation to surcharge and claims for surcharge repayment as in relation to duty and claims for an allowance.

(2) Regulation 3 of the Molasses (Spirits and Yeast) Regulations, 1953(**a**), and Regulations 55 (2) and 57 of the Beer Regulations, 1952(**b**), shall apply for the purpose of surcharge repayment as they apply for the purpose of drawback of duty.

(3) Regulation 11 of the Manufacture in Warehouse of Cavendish or Negrohead Tobacco Regulations, 1952(**c**), shall have effect in relation to surcharge and to surcharge repayment, and accordingly in that Regulation references to duty and to drawback shall include references to surcharge and to surcharge repayment respectively.

PART III

General

7. The Interpretation Act, 1889(**d**), shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

8. These Regulations may be cited as the Sugar Surcharge Regulations, 1956, and shall come into force on the first day of January, 1957.

Dated this 23rd day of October, 1956.

A. W. Taylor,
Commissioner of Customs and Excise.

King's Beam House,
London, E.C.3.

EXPLANATORY NOTE

(*This Note is not part of the Regulations but is intended to indicate their general purport.*)

These Regulations are made under Section 11 of the Sugar Act, 1956, which applies to sugar surcharge and to repayment of sugar surcharge the general provisions of the customs and excise law relating to duties and drawbacks, subject to such adaptations and exceptions as may by Regulation be prescribed.

Regulations 1 and 2 adapt for surcharge purposes sections of the Customs and Excise Act, 1952, dealing with documents required for the collection of customs and excise duties and related matters, and Regulation 5 adapts certain penal provisions of the Act. Regulations 3 and 4 except the sections which are not required for surcharge purposes.

Part II of the Regulations applies with adaptations certain provisions of existing statutory regulations relating to drawback and allowance of duty and the duty-free use of sugar and molasses.

(**a**) S.I. 1953/753 (1953 II, p. 1966).
(**b**) S.I. 1952/2232 (1952 I, p. 409).
(**c**) S.I. 1952/2227 (1952 III, p. 3477).
(**d**) 52 & 53 Vict. c. 63.