1972 No. 64
SUGAR
The Sugar (Suspension of Surcharge) Order 1972

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

The Minister of Agriculture, Fisheries and Food in exercise of the powers conferred upon him by section 13(1) and (3) 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, it appearing to him on the advice of the Sugar Board, having regard to the financial position and prospects of the said Board, that their income for a period of not less than six months from the date of this order is likely to be sufficient without the aid of the surcharge, with the concurrence of the Treasury hereby makes the following order:—

1.—(1) This order may be cited as the Sugar (Suspension of Surcharge) Order 1972; and shall come into operation on 1st February 1972.

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

2. The operation of the surcharge, payable by virtue of section 7 of the Sugar Act 1956, having effect as aforesaid, shall be suspended, on or after the date on which this order comes into operation, in respect of—

(*a*) any sugar or invert sugar, whether imported or home produced, and

(*b*) any sugar or invert sugar used in the manufacture of imported composite sugar products,

being in either case sugar or invert sugar which becomes chargeable or, by virtue of paragraph 1 of Part II of Schedule 5 to the Finance Act 1962, is treated as having become chargeable with sugar duty on or after that date.

3. Section 10 of the Finance Act 1901(**e**) (which relates to new or altered customs duties in their effect on contracts) shall have effect in relation to the suspension of the operation of the surcharge as it has effect in relation to the repeal of a customs import or excise duty.

In Witness whereof the Official Seal of the Minister of Agriculture, Fisheries and Food is hereunto affixed on 24th January 1972.

(L.S.)

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

We concur.
25th January 1972.

P. L. Hawkins,
Keith Speed,
Two of the Lords Commissioners of
Her Majesty's Treasury.

(**a**) 1956 c. 48. (**b**) 1962 c. 44. (**c**) 1968 c. 44. (**d**) 1889 c. 63.
(**e**) 1901 c. 7.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This order provides for the suspension, on or after 1st February 1972, of surcharge payable under the Sugar Act 1956 in respect of sugar and invert sugar.

The order also applies certain provisions of the Finance Act 1901, in respect of contracts whereby the purchaser of goods, in the absence of agreement to the contrary, may, if the seller has had in respect of those goods the benefit of the suspension of the surcharge, deduct from the contract price a sum equal to the amount of the surcharge.

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