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SCHEDULES

FIFTH SCHEDULE

Section 3.

SUGAR, INVERT SUGAR ETC. (MISCELLANEOUS PROVISIONS)

PART I

Rates of customs duty for sugar etc., not qualifying for Commonwealth preference

	s.	d.
Sugar (per cwt.)—		
of a polarisation exceeding 98°	6	10.8
of a polarisation exceeding—		
97° but not exceeding 98°	3	11.3
96° but not exceeding 97°	3	10.0
95° but not exceeding 96°	3	8.8
94° but not exceeding 95°	3	7.6
93° but not exceeding 94°	3	6.3
92° but not exceeding 93°	3	5.1
91° but not exceeding 92°	3	3.9
90° but not exceeding 91°	3	2.6
89° but not exceeding 90°	3	1.4
88° but not exceeding 89°	3	0.2
87° but not exceeding 88°	2	11.1
86° but not exceeding 87°	2	10.1
85° but not exceeding 86°	2	9.2
84° but not exceeding 85°	2	8.3
83° but not exceeding 84°	2	7.3
82° but not exceeding 83°	2	6.4
81° but not exceeding 82°	2	5.6
80° but not exceeding 81°	2	4.8
79° but not exceeding 80°	2	4.0

For the purposes of this Part of this Schedule the amount of sweetening matter in invert sugar shall be as determined by analysis in manner prescribed for the purpose of the duties heretofore in force or in such other manner as may be prescribed by the Commissioners.

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78° but not exceeding 79°	2	3.1
77° but not exceeding 78°	2	2.3
76° but not exceeding 77°	2	1.5
of a polarisation not exceeding 76°	2	0 ² / ₃
Invert sugar (per cwt.)—		
containing 70 per cent. or more of sweetening matter	3	8 ¹ / ₂
containing less than 70 per cent. and more than 50 per cent. of sweetening matter	2	8
containing not more than 50 per cent. of sweetening matter	1	3 ¹ / ₂
Glucose (per cwt.)—		
Solid	3	8 ¹ / ₂
Liquid	2	8
Saccharin	33 ¹ / ₃ per cent. ad valorem.	

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PART II

Adaptations of Sugar Act, 1956

- 1 (1) In the Sugar Act, 1956, and in this Part of this Schedule " sugar duty " shall mean the duties of customs and excise chargeable in the United Kingdom on sugar and invert sugar immediately before the tenth day of April, nineteen hundred and sixty-two, and subject to the provisions of this Part of this Schedule, that Act shall have effect as if—
 - (a) sugar duty had continued to be charged, and any drawback or allowance had continued to be allowable, on and after that day and all proper payments of any duty, drawback or allowance had been made accordingly ; and
 - (b) for any reference to molasses there were substituted a reference to invert sugar.
- (2) Sub-paragraph (1) above shall apply in relation to instruments having effect under the Sugar Act, 1956, at the coming into force of this paragraph as it applies in relation to that Act.
- 2 Without prejudice to the generality of paragraph 1 above, the powers of the Commissioners under subsection (4) of section eleven of the Sugar Act, 1956, to make regulations with respect to surcharge and to surcharge repayments shall continue as if any statutory provisions in force immediately before the said tenth day of April had continued in force; and the operation of any regulations in force under that subsection immediately before that day shall not be affected by any regulations

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- thereby applied ceasing to be in force as regards sugar duty or drawback of sugar duty.
- 3 Without prejudice to the generality of paragraph 1 above, the Commissioners may for the purposes of surcharge or surcharge repayments or of distribution payments or repayments make any determination, issue any certificate or other document, or do any other thing which they might have done for any corresponding purpose relating to sugar duty.
- 4 Any order of the Minister under section nine of the Sugar Act, 1956, with respect to surcharge or surcharge repayments for composite sugar products may make any such provision as might have been made with respect to sugar duty or drawback of that duty by virtue of proviso (i) to sub-paragraph (1) of paragraph 1 of the Second Schedule to the Finance Act, 1957 (which provides for disregarding immaterial quantities); but subject to any such order, any order of the Treasury made under that Schedule before the passing of this Act with respect to any duty under subsection (2) of section three of this Act or any drawback thereof shall for purposes of surcharge and surcharge repayments be deemed to have effect for sugar duty and drawback of sugar duty.
- 5 Notwithstanding anything in the foregoing provisions of this Part of this Schedule, sections two hundred and sixteen and two hundred and seventeen, and paragraphs (e) and (J) of subsection (1) of section two hundred and eighteen, of the Customs and Excise Act, 1952 (which provided for drawback or other relief of sugar duty in respect of sugar used in certain manufactures), shall cease to have effect for any purpose of the Sugar Act, 1956.
- 6 This Part of this Schedule shall have effect in relation to the Isle of Man as if the enactments relating to sugar duty (including the Second Schedule to the Finance Act, 1957) and any instrument having effect under any such enactment had applied in the Isle of Man in like manner as in the United Kingdom.
- 7 (1) This Part of this Schedule shall have effect as from the tenth day of April, nineteen hundred and sixty-two.
- (2) Subject to paragraph 5 above, nothing in this Act shall affect any right arising after the said tenth day of April to a surcharge repayment where the surcharge became payable before that day.