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SCHEDULES

FIFTH SCHEDULE

SUGAR, INVERT SUGAR ETC. (MISCELLANEOUS PROVISIONS)

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 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

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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.