SECOND SCHEDULE

SURCHARGE REPAYMENT RATES FOR MOLASSES

Sweetening matter content of molasses	Rate of Surcharge Repayment per cwt. of molasses
	s. d.
More than 80 per cent.	8 9
More than 70 per cent. but not more than 80 per cent. ...	7 5
More than 60 per cent. but not more than 70 per cent. ...	5 4
More than 50 per cent. but not more than 60 per cent. ...	4 2½
Not more than 50 per cent. and the molasses not being less in weight than 14 lb. per gallon	2 7

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

This Order prescribes—

(*a*) the rates of surcharge payable on sugar and molasses which become chargeable with sugar duty on and after the date this Order comes into operation;

(*b*) the rates of surcharge repayments payable on molasses on which drawback or allowance of sugar duty is payable as being molasses produced in the United Kingdom from materials on which sugar duty has been paid on or after the date aforesaid.

1958 No. 225

The Sugar and Molasses (Suspension of Surcharge and Surcharge Repayments) (Revocation) Order, 1958

Made - - - -	13*th February*, 1958
Laid before Parliament	19*th February*, 1958
Coming into Operation	20*th February*, 1958

The Minister of Agriculture, Fisheries and Food, in exercise of the powers conferred upon him by subsections (1), (2) and (3) of section 13 and subsection (4) of section 33 of the Sugar Act, 1956(a), and of all other powers him enabling in that behalf, on the advice of the Sugar Board and with the concurrence of the Treasury, hereby makes the following Order:—

1.—(1) This Order may be cited as the Sugar and Molasses (Suspension of Surcharge and Surcharge Repayments) (Revocation) Order, 1958; and shall come into operation on the 20th day of February, 1958.

(a) 4 & 5 Eliz. 2. c. 48.

(2) The Interpretation Act, 1889(a), shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament and for the purposes of section 38 of the said Act this Order shall be deemed to be an Act of Parliament.

2. The Sugar and Molasses (Suspension of Surcharge) Order, 1957(b), and the Sugar and Molasses (Suspension of Surcharge Repayments) Order, 1957(c), are hereby revoked, so however that surcharge repayments shall not be payable in respect of any sugar or molasses which, by virtue of the said Sugar and Molasses (Suspension of Surcharge) Order, 1957, were not chargeable with surcharge.

3. Section 10 of the Finance Act, 1901(d) (which relates to new or altered customs and excise duties in their effect on contracts) shall have effect in relation to the revocation of the suspension of the operation of surcharge (which is revived as a consequence) as it has effect in relation to the imposition of a new customs import or excise duty.

In Witness whereof the Official Seal of the Minister of Agriculture, Fisheries and Food is hereunto affixed this thirteenth day of February, nineteen hundred and fifty-eight.

(L.S.)

John Hare,
Minister of Agriculture, Fisheries and Food.

We concur this thirteenth day of February, nineteen hundred and fifty-eight.

Edward Wakefield,
Anthony Barber,
Two of the Lords Commissioners of H.M. Treasury.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

This Order revokes, on 20th February, 1958, the Sugar and Molasses (Suspension of Surcharge) Order, 1957, and the Sugar and Molasses (Suspension of Surcharge Repayments) Order, 1957, thereby removing the suspension of the operation of the surcharge and surcharge repayments which again become payable from that date in accordance with sections 7 and 8 of the Sugar Act, 1956.

The Order contains transitional and supplementary provisions providing—(*a*) that surcharge repayments shall not be payable on sugar or molasses which by virtue of the first mentioned Order were not chargeable with surcharge; and (*b*) for the application of certain provisions of the Finance Act, 1901, adjusting the rights of parties to contracts made before the coming into operation of the Order.

(a) 52 & 53 Vict. c. 63. (b) S.I. 1957/1209 (1957 II, p. 2304).
(c) S.I 1957/1210 (1957 II, p. 2306). (d) 1 Edw. 7. c. 7.