STATUTORY INSTRUMENTS

1971 No. 739

SUGAR

The Sugar (Rates of Surcharge and Surcharge Repayments) (No. 5) Order 1971

Made - - - -	*4th May* 1971
Laid before Parliament -	*6th May* 1971
Coming into Operation -	*7th May* 1971

The Minister of Agriculture, Fisheries and Food, in exercise of the powers conferred on him by sections 7(4), 8(6) and 33(4) 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, with the concurrence of the Treasury, on the advice of the Sugar Board, hereby makes the following order:—

1.—(1) This order may be cited as the Sugar (Rates of Surcharge and Surcharge Repayments) (No. 5) Order 1971; and shall come into operation on 7th May 1971.

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

2. Notwithstanding the provisions of Article 2 of the Sugar (Rates of Surcharge and Surcharge Repayments) (No. 4) Order 1971(**e**), the rates of surcharge payable under and in accordance with the provisions of section 7 of the Sugar Act 1956, having effect as aforesaid, in respect of sugar and invert sugar imported or home produced or used in the manufacture of imported composite sugar products shall on and after 7th May 1971 be the appropriate rates specified in Schedule 1 to this order.

3. For the purpose of section 8(3)(*b*) of the Sugar Act 1956, having effect as aforesaid, the rates of surcharge repayments in respect of invert sugar produced in the United Kingdom from materials on which on or after 7th May 1971 sugar duty has been paid or, by virtue of paragraph 1 of Part II of Schedule 5 to the Finance Act 1962, is treated as having been paid shall, notwithstanding the provisions of Article 3 of the Sugar (Rates of Surcharge and Surcharge Repayments) (No. 4) Order 1971 be the appropriate rates specified in Schedule 2 to this order.

(**a**) 1956 c. 48.
(**b**) 1962 c. 44.
(**c**) 1968 c. 44.
(**d**) 1889 c. 63.
(**e**) S.I. 1971/512 (1971 1, p. 1509).

In Witness whereof the Official Seal of the Minister of Agriculture, Fisheries and Food is hereunto affixed on 4th May 1971.

(L.S.)

M. E. Johnston,
Authorised by the Minister.

We concur.
4th May 1971.

Walter Clegg,
Bernard Weatherill,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE 1

PART I

SURCHARGE RATES FOR SUGAR

Polarisation	Rate of Surcharge per ton
	£
Exceeding—	
99°	10·000
98° but not exceeding 99°	9·430
97° " " " 98°	9·200
96° " " " 97°	8·960
95° " " " 96°	8·720
94° " " " 95°	8·480
93° " " " 94°	8·240
92° " " " 93°	8·000
91° " " " 92°	7·760
90° " " " 91°	7·520
89° " " " 90°	7·280
88° " " " 89°	7·040
87° " " " 88°	6·840
86° " " " 87°	6·640
85° " " " 86°	6·460
84° " " " 85°	6·280
83° " " " 84°	6·100
82° " " " 83°	5·920
81° " " " 82°	5·760
80° " " " 81°	5·600
79° " " " 80°	5·440
78° " " " 79°	5·280
77° " " " 78°	5·120
76° " " " 77°	4·960
Not exceeding 76°	4·800

PART II

SURCHARGE RATES FOR INVERT SUGAR

Sweetening matter content by weight	Rate of Surcharge per cwt.
	£
70 per cent. or more	0·31
Less than 70 per cent. and more than 50 per cent.	0·22
Not more than 50 per cent.	0·11

SCHEDULE 2

SURCHARGE REPAYMENT RATES FOR INVERT SUGAR

Sweetening matter content by weight	Rate of Surcharge Repayment per cwt.
	£
More than 80 per cent.	0·37
More than 70 per cent. but not more than 80 per cent.	0·31
More than 60 per cent. but not more than 70 per cent.	0·22
More than 50 per cent. but not more than 60 per cent.	0·18
Not more than 50 per cent. and the invert sugar not being less in weight than 14 lb. per gallon	0·11

EXPLANATORY NOTE

(This Note is not part of the Order.)

This order prescribes—

(*a*) increases equivalent to 10p per cwt. of refined sugar in the rates of surcharge payable on sugar and invert sugar which become chargeable with surcharge on or after 7th May 1971;

(*b*) correspondingly increased rates of surcharge repayment in respect of invert sugar produced in the United Kingdom from materials on which surcharge has been paid.