



# Finance Act 1962

## 1962 CHAPTER 44

### PART I

#### CUSTOMS, EXCISE AND PURCHASE TAX

### **3 Sugar, tea, coffee and cocoa chargeable with protective instead of revenue duties**

(1) In respect of the following goods, that is to say.—

- (a) sugar, molasses, glucose and saccharin ; and
- (b) tea; and
- (c) coffee, chicory and mixtures thereof, and preparations consisting wholly or partly of extracts, essences or other concentrations of coffee or chicory ; and
- (d) cocoa, cocoa butter and cocoa husks and shells ;

there shall be charged under the Import Duties Act, 1958, such duties of customs (if any) as may be provided for in accordance with that Act by any order of the Treasury, and on the coming into force of such an order for goods within any paragraph of this subsection any duties of customs then chargeable under any other Act in respect of goods within that paragraph shall cease to be chargeable.

(2) The following duties of customs shall, until they cease under subsection (1) above to be chargeable, be charged in respect of sugar, invert sugar, glucose and saccharin imported into the United Kingdom, that is to say, in the case of sugar, invert sugar, glucose and saccharin not qualifying for Commonwealth preference, duties at the rates shown in Part I of the Fifth Schedule to this Act, and in the case of sugar qualifying for Commonwealth preference, being sugar of a polarisation exceeding 99°, a duty at the rate of 12-8d. per cwt., and as regards drawback of those duties the following provisions shall apply:—

- (a) drawback allowable in respect of sugar produced in the United Kingdom from dutiable materials shall be as follows:—
  - (i) where the duty on the materials was paid in accordance with Part I of the Fifth Schedule to this Act at a rate less than 6s. 108d. per cwt., and the sugar is of a polarisation exceeding 98°, the rate of drawback shall be 4s. 3 1/3 d.;

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*Status: This is the original version (as it was originally enacted).*

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(ii) in any other case the drawback shall be of an amount equal to the duty chargeable on sugar of the like polarisation (and qualifying or not qualifying for Commonwealth preference as the materials did or did not so qualify on payment of the duty);

(b) drawback shall not be allowable (except in the case of invert sugar) in respect of molasses produced in the United Kingdom from dutiable materials, and any drawback allowable in respect of invert sugar so produced shall be of an amount equal to the duty paid on the materials;

and there shall not be charged any duty of customs or excise previously chargeable on sugar, molasses, glucose or saccharin (except any duty of customs under the Import Duties Act, 1958), nor shall any excise licence be required to manufacture in Great Britain sugar, glucose, saccharin or invert sugar.

There shall also not be allowed any drawback or other relief, whether of the duties previously chargeable or of the duties under this subsection, by virtue of section two hundred and sixteen or two hundred and seventeen, or of paragraph (e) or (f) of subsection (1) of section two hundred and eighteen, of the Customs and Excise Act, 1952 (which relate to goods for use in certain manufactures or for the feeding of stock).

- (3) Until they cease under subsection (1) above to be chargeable, the duties of customs chargeable on coffee under section three of the Finance Act, 1924, and on preparations consisting wholly or partly of extracts, essences or other concentrations of coffee or chicory under section two of the Finance Act, 1946, shall be charged at the rates shown in Table I in the Sixth Schedule to this Act; and for roasted coffee and mixtures of roasted coffee and roasted chicory the rates of drawback of the duties chargeable under the said section three shall be the rates shown for these drawbacks in Table II in that Schedule.
- (4) A duty of customs shall, until it ceases to be chargeable under subsection (1) above, be charged at the rate of 2s. 4d. per cwt. on cocoa or cocoa butter imported into the United Kingdom and not qualifying for Commonwealth preference, and there shall not be charged the duties of customs previously chargeable on cocoa, cocoa butter and cocoa husks and shells under section two of the Finance Act, 1924. Drawback of the duty under this subsection shall not be allowed under section two hundred and thirty-one of the Customs and Excise Act, 1952, on goods delivered or appropriated for use in the manufacture of theobromine.
- (5) Subsections (2) to (4) above shall have effect as from the tenth day of April, nineteen hundred and sixty-two.
- (6) The changes made by subsections (1) and (2) above in the duties on sugar or invert sugar, or in the drawbacks and other reliefs of those duties, shall not affect or be deemed to have affected surcharge and surcharge repayments or distribution payments and repayments under the Sugar Act, 1956, except to the extent provided for by Part II of the Fifth Schedule to this Act; and the Sugar Act, 1956, shall have effect subject to and in accordance with the provisions of Part II of the Fifth Schedule to this Act (being provisions designed to adapt its operation in the United Kingdom to the provision made by this section as to sugar and molasses, and to secure that it has the like operation in the Isle of Man).