

SCHEDULE

Article 3

HOME-GROWN CEREALS AUTHORITY LEVY SCHEME

Title and commencement

1. This Scheme may be cited as the Home-Grown Cereals Authority Levy Scheme 1987 and shall come into force on 1st August 1987.

Interpretation

2.—(1) In this Scheme:—

“the Act” means the Cereals Marketing Act 1965;

“agent intermediary” means any person with a place of business in the United Kingdom acting as agent for a grower, dealer, processor or overseas purchaser;

“the Authority” means the Home-Grown Cereals Authority as established under Part I of the Act;

“cereals” means cereals grown in the United Kingdom being wheat (including durum wheat), barley, oats, rye, maize, triticale or any two or more of such cereals grown as one crop;

“dealer” means any person (other than an overseas purchaser or the Intervention Board) trading as a wholesale buyer or seller of cereals;

“dealer levy” means the levy imposed by paragraph 4;

“financial intermediary” means any person other than a grower, dealer, processor, overseas purchaser or agent intermediary who in the course of his business acts as an intermediary in the buying and selling of cereals;

“grower” means any person who grows cereals;

“grower levy” means the levy imposed by paragraph 5;

“Intervention Board” means the Intervention Board for Agricultural Produce established under the European Communities Act 1972(1);

“levy” means a levy imposed by this Scheme;

“month” means a calendar month;

“overseas purchaser” means any person who trades as a wholesale buyer of cereals and who does not have a place of business in the United Kingdom;

“processor” means a person who applies an industrial process to cereals (other than cereals grown by him) in the course of a business carried on by him;

“processor levy” means the levy imposed by paragraph 6;

“quarter” means a period of three consecutive calendar months ending on 31st October, 31st January, 30th April or 31st July;

“registrable person” means a dealer, a processor, an agent intermediary or a financial intermediary;

“year” means a period of twelve months beginning with 1st August and ending on 31st July in any calendar year.

(2) Any reference in this Scheme to a numbered paragraph shall be construed as a reference to the paragraph bearing that number in the Scheme.

(1) 1972 c. 68.

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Register of dealers, processors and intermediaries

3.—(1) From 1st August 1987, the Authority shall keep a register of registrable persons and shall enter therein the name and address of any person who carries on business as a registrable person.

(2) Subject to paragraph 3(3), every registrable person shall, within one month of 1st August 1987, apply to the Authority to be registered.

(3) Every person who on or after 1st August 1987 commences trading as a registrable person shall, within one month of the date on which he commenced trading, apply to the Authority to be registered.

(4) Every application for registration shall be made in such form and manner as the Authority may prescribe.

(5) As soon as practicable after registration the Authority shall provide the applicant with a certificate of registration bearing the date of registration and a registration number.

(6) Any registrable person may apply to the Authority for removal of his name from the register and the Authority shall, if satisfied that such person has ceased to carry on business as a registrable person, remove his name from the register.

Dealer levy

4.—(1) Dealer levy shall be payable to the Authority in respect of cereals sold by a grower (directly or through an agent intermediary acting on his behalf) to a dealer or to a processor (directly or through an agent intermediary acting on behalf of the dealer or processor) or to an overseas purchaser (directly or through an agent intermediary acting on behalf of the purchaser).

(2) In the case of sales by a grower to a dealer or to a processor, dealer levy shall be imposed on the purchaser except that if the purchaser buys through an agent intermediary acting on his behalf, dealer levy shall be imposed on such agent intermediary.

(3) In the case of sales by a grower to an overseas purchaser, dealer levy shall be imposed as follows:—

- (a) if the overseas purchaser buys through an agent intermediary acting on his behalf, on such agent intermediary;
- (b) subject to paragraph 4(3)(a), if the grower sells through an agent intermediary acting on his behalf, on such agent intermediary;
- (c) otherwise, on the grower.

(4) Notwithstanding paragraph 4(1), 4(2) and 4(3), a person shall be exempt from dealer levy in respect of any year if the quantity of cereals purchased (in the case of paragraph 4(2) or 4(3)(a)) or sold (in the case of paragraph 4(3)(b) or 4(3)(c)) by him in that year is less than 40 tonnes.

(5) A person upon whom dealer levy is imposed by paragraph 4(2) or 4(3)(a) shall be entitled to recover a contribution equal to the grower levy as follows:—

- (a) if the grower has sold through an agent intermediary acting on his behalf, from such agent intermediary;
- (b) otherwise, from the grower.

(6) A person who, pursuant to paragraph 4(5), has a right to recover a contribution to levy payable by him, shall, in respect of expenses incurred by him in exercising that right, be entitled to deduct from the levy payable by him in relation to any quarter an amount equal to 5 per cent of the levy or £1 whichever is the greater.

Grower levy

5.—(1) Grower levy shall be payable to the Authority in respect of cereals sold to the Intervention Board other than cereals in respect of which dealer levy has been imposed.

(2) Grower levy shall be imposed on the grower, agent intermediary or financial intermediary who makes the offer to the Intervention Board.

Processor levy

6.—(1) Processor levy shall be payable to the Authority in respect of cereals sold and delivered by any person to a processor and shall be imposed on the processor in respect of the quantity of cereals delivered.

(2) Notwithstanding paragraph 6(1), a person shall be exempt from processor levy in respect of any year if the quantity of cereals delivered to him in that year is less than 200 tonnes.

(3) If the processor sells or otherwise disposes of the cereals without applying an industrial process to them, he shall be entitled to claim from the Authority a rebate equal to the processor levy paid by him in respect of the quantity of cereals delivered or disposed of by him.

Payment of levy

7.—(1) In the case of grower levy and dealer levy, liability to make payment shall arise when property in the cereals passes to the purchaser.

(2) In the case of dealer levy, the right to recover a contribution pursuant to paragraph 4(5) shall arise when the person upon whom levy is imposed becomes liable to make payment of levy.

(3) In the case of processor levy, liability to make payment shall arise when the cereals are delivered to the processor.

(4) In the case of processor levy, the right to claim a rebate pursuant to paragraph 6(3) shall arise when property in the cereals passes to the purchaser from the processor or the cereals are otherwise disposed of.

Recovery of levy and contribution to dealer levy

8.—(1) In the event of any default in respect of any payment in relation to:—

- (a) levy required to be paid to the Authority under this Scheme, or
- (b) contribution to dealer levy pursuant to paragraph 4(5),

any such payment shall be recoverable by the Authority or by the person entitled to recover such contribution, as the case may be, summarily as a civil debt.

(2) Where a person, who is liable in respect of dealer levy and is entitled to recover a contribution from an agent intermediary or a grower pursuant to paragraph 4(5), defaults in respect of such dealer levy, any unpaid contribution due to him in respect of that dealer levy shall be recoverable from the agent intermediary or grower, as the case may be, by the Authority, summarily as a civil debt.

Returns and information

9.—(1) The Authority may require any grower or registrable person to keep or cause to be kept records as follows:—

- (a) the name and address of persons who have purchased cereals from or through him;
- (b) the name and address of persons who have sold cereals to or through him;
- (c) the date of each sale and purchase and, in relation to processor levy, the date of delivery to or by the processor;

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- (d) the quantity and kind of cereals sold and purchased and, in relation to processor levy, the quantity and kind of cereals delivered to or by the processor;
 - (e) the name and address of any principal (in the case of an agent intermediary).
- (2) The Authority may require any grower or registrable person to submit to the Authority returns giving such information as the Authority may require.
- (3) Each grower or registrable person shall retain any records required to be kept under paragraph 9(1) for two calendar years from the end of the year to which those records relate.
- (4) Each grower or registrable person shall produce for inspection on demand by an authorised officer of the Authority any records required to be kept under paragraph 9(1).
- (5) An authorised officer acting in exercise of the power conferred by paragraph 9(4) shall carry a warrant of his authority so to act and shall produce the same on demand.

Transitional provisions

10. If a dealer or a processor has been or is liable to pay a contribution to levy pursuant to paragraph 7(b) of the Home-Grown Cereals Authority Levy Scheme 1974 in respect of cereals and on or after 1st August 1987 either the property in those cereals pursuant to a sale passes from him or the property in those cereals pursuant to a purchase passes to him he shall be entitled to claim from the Authority a rebate equal to such contribution paid by him.