## 1990 No. 1185

## **AGRICULTURE**

# The Agricultural Levies (Terms of Payment) Regulations 1990

Made - - - 5th June 1990

Laid before Parliament 8th June 1990

Coming into force 1st July 1990

The Minister of Agriculture, Fisheries and Food and the Secretary of State, being Ministers designated(a) for the purposes of section 2(2) of the European Communities Act 1972(b) in relation to the recovery and payment of agricultural levies, acting jointly in exercise of the powers conferred on them by the said section 2(2) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

### Title, commencement and interpretation

- 1.—(1) These Regulations may be cited as the Agricultural Levies (Terms of Payment) Regulations 1990 and shall come into force on 1st July 1990.
  - (2) In these Regulations-
    - "amount of duty" means an amount of export duties resulting from a customs debt; "the Board" means the Intervention Board for Agricultural Produce established under section 6 of the European Communities Act 1972;
    - "the Council Regulation" means Council Regulation (EEC) No. 1854/89 on the entry in the accounts and terms of payment of the amounts of the import duties or export duties resulting from a customs debt(c);
    - "the specified rate" means the rate of one percentage point above the sterling three month London interbank offered rate.
- (3) Other expressions used in these Regulations have, insofar as the context admits, the same meanings as in the Council Regulation.
- (4) In these Regulations any reference to a numbered Article is a reference to the Article so numbered in the Council Regulation.

#### Payment of duties

- 2. An amount of duty communicated to the person liable for its payment in accordance with Article 6 which has not been paid by that person to the Board-
  - (a) within the period of ten days following the communication to him of that amount; or
  - (b) before the expiry of any time limit set in connection with the granting of payment facilities in accordance with Articles 10 to 15

shall be recoverable from that person by the Board as a civil debt.

<sup>(</sup>a) S.I. 1976/897.

<sup>(</sup>b) 1972 c.68.

<sup>(</sup>c) OJ No. L186, 30.6.89, p.1.

## Payment of interest on the grant of payment facilities

- 3. In accordance with Article 19 any person to whom the Board grants payment facilities other than deferred payment in accordance with Article 15 shall be liable to pay in respect of each day of the period for which those facilities are granted interest on the amount of duty to which they relate calculated—
  - (a) in respect of any day of the month in which the facilities were granted; or
- (b) in respect of any day of any subsequent month to which those facilities extend at the specified rate on the first working day of that month.

## Payment of interest on arrears

- 4. In accordance with Article 19 any person who has not paid to the Board on or before the date on which payment became due any amount of duty shall be liable to pay in respect of each day on which that amount is owed to the Board interest thereon calculated—
  - (a) in respect of any day of the month in which payment of the amount became due;
  - (b) in respect of any day of any subsequent month in which the amount remains unpaid

at the specified rate on the first working day of that month.

## Recovery of interest

5. Any amount of interest due from any person shall be recoverable by the Board as a civil debt.

In witness whereof the Official Seal of the Minister of Agriculture, Fisheries and Food is hereunto affixed on 4th June 1990.



John Selwyn Gummer Minister of Agriculture, Fisheries and Food

5th June 1990

Sanderson of Bowden Minister of State, Scottish Office

#### **EXPLANATORY NOTE**

(This note is not part of the Regulations)

These Regulations, which are made under section 2(2) of the European Communities Act 1972, provide for the payment to the Intervention Board for Agricultural Produce ("the Board") of duties, being agricultural levies of the European Economic Community charged on goods exported from the United Kingdom, and of interest on the amounts of those duties in specified circumstances. The Regulations implement in part the obligations of the United Kingdom under the provisions of Council Regulation (EEC) No. 1854/89 on the entry in the accounts and terms of payment of the amounts of the import duties or export duties resulting from a customs debt (OJ No. L186, 30.6.89, p.1) ("the Council Regulation") and provide—

- (a) for the recovery by the Board as a civil debt of any amount of duty not paid to it on or before the due date (which may be deferred or otherwise extended by the Board in the circumstances specified in Articles 10 to 15 of the Council Regulation (regulation 2);
- (b) for the payment of interest pursuant to Article 19 of the Council Regulation at one percentage point above the sterling three month London interbank rate when the period of payment is extended in accordance with Article 15 of that Regulation or the payment is not made on or before the date on which it falls due (regulations 3 and 4); and
- (c) for the recovery as a civil debt of any amount of interest payable to the Board (regulation 5).