

SCHEDULE

Article 2

HOME-GROWN CEREALS AUTHORITY LEVY (VARIATION) SCHEME
under section 16 of the Cereals Marketing Act 1965

Title and commencement

1. This Scheme may be cited as the Home-Grown Cereals Authority Levy (Variation) Scheme 1991 and shall come into force on 1st July 1991.

Variation of the Home-Grown Cereals Authority Cereals Levy Scheme 1987

2. The Home-Grown Cereals Authority Cereals Levy Scheme 1987, which is set out in the Schedule to the Home-Grown Cereals Authority Levy Scheme (Approval) Order 1987, as amended by the Home-Grown Cereals Authority Levy (Variation) Scheme (Approval) Order 1990, is hereby further varied in accordance with the following provisions of this Scheme.

3. In paragraph 2 (interpretation)—

(a) after the definition of “agent intermediary” there shall be inserted the following definitions:—

““animal” includes any bird or fish but does not include man;”;

““animal feed” means any product produced to be fed to animals;”;

““animal feed process” means an industrial process applied to cereals the primary purpose of which is that the processed cereals produced by it shall be used for animal feed;”;

(b) after the definition of “overseas purchaser” there shall be inserted the following definition:

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““processed cereals” means cereals (whether or not mixed with other ingredients but excluding cereals grown by him) to which a processor has applied an industrial process in the course of a business carried on by him;”;

(c) for the definition of “processor levy” there shall be substituted the following definition:—

““processor levy” means reduced-rate processor levy or standard-rate processor levy, as the case may be;”;

(d) after the definition of “quarter” there shall be inserted the following definition:—

““reduced-rate processor levy” means the levy imposed by paragraph 6(1);”;

(e) after the definition of “registrable person” there shall be inserted the following definition:

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““standard-rate processor levy” means the levy imposed by paragraph 6(2);”.

4. In paragraph 4 (dealer levy) in sub-paragraph (5) there shall be inserted between the words “the grower” and “before making payment to the Authority” the words “or the agent intermediary acting on behalf of the grower”.

5. For paragraph 6 (processor levy) there shall be substituted the following paragraph:—

“Processor levy

6.—(1) Reduced-rate processor levy shall be payable to the Authority in respect of cereals sold and delivered by any person to a processor who declares, in a return relating to those cereals submitted to the Authority pursuant to paragraph 9(3) or 9(4), that he has

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applied, or intends to apply, an animal feed process to those cereals and shall be imposed on the processor in respect of the quantity of cereals delivered.

(2) Standard-rate processor levy shall be payable to the Authority in respect of cereals sold and delivered by any person to a processor who has not made in relation to those cereals a declaration pursuant to paragraph 6(1) and shall be imposed on the processor in respect of the quantity of cereals delivered.

(3) If a processor applies an industrial process, other than an animal feed process, to cereals in respect of which he has made a declaration pursuant to paragraph 6(1), he additionally shall be liable to pay to the Authority in respect of those cereals an amount equal to the difference between the reduced-rate processor levy and the standard-rate processor levy.

(4) If a processor applies an animal feed process to cereals in respect of which he has paid standard-rate processor levy, he shall be entitled to claim from the Authority in respect of those cereals a rebate equal to the difference between the reduced-rate processor levy and the standard-rate processor levy.

(5) If a processor sells or otherwise ceases to own the cereals in respect of which he has paid processor levy 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 such cereals.

(6) The right to claim a rebate pursuant to paragraph 6(5) shall arise when property in the cereals passes to the purchaser from the processor or when the processor otherwise ceases to own the cereals.”

6. In paragraph 7 (payment of levy) paragraph 7(4) shall be deleted.
7. In paragraph 8 (recovery of levy and contribution to dealer levy) from paragraphs 8(1) and 8(2) there shall be deleted the word “summarily”.
8. For paragraph 9 (returns and information) there shall be substituted the following paragraph:—

“Returns and information

9.—(1) For the purposes of determining the liability of registrable persons to levy under this Scheme the following provisions of this paragraph shall apply.

(2) The Authority may require any 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 and, where the registrable person is a processor, who have purchased processed cereals from or through him;
- (b) the name and address of persons who have sold cereals to or through him and, where the registrable person is a processor, who have sold processed cereals to or through him;
- (c) the quantity and kind of cereals or processed cereals referred to in (a) and (b) above and the date of purchase or sale, and, where the registrable person is a processor, the quantity and kind of cereals or processed cereals delivered to or by the processor and the date of delivery;
- (d) where the registrable person is a processor, the quantity and kind of cereals processed by him in respect of which standard-rate processor levy is payable and, separately, in respect of which reduced-rate processor levy is payable;
- (e) where the registrable person is an agent intermediary, the name and address of any principal.

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(3) Subject to paragraph 9(4) below each registrable person shall submit to the Authority returns in respect of each quarter giving such information as the Authority may require, such returns to be submitted within 28 days of the end of the quarter to which the return relates.

(4) The Authority may permit a registrable person to make returns in respect of each year instead of each quarter, such returns to be submitted within 28 days of the end of the year to which the return relates, where he establishes to the satisfaction of the Authority that both the annual quantity of cereals in respect of which dealer levy will be imposed upon him is less than 250 tonnes and the annual quantity of cereals in respect of which processor levy will be imposed upon him is less than 1000 tonnes.

(5) Each registrable person shall retain any records required to be kept under paragraph 9(2) for six calendar years from the end of the year to which those records relate.

(6) Each registrable person shall produce for inspection on demand by an authorised officer of the Authority any records required to be kept under paragraph 9(2). An authorised officer acting in exercise of the power conferred by this sub-paragraph shall carry a warrant of his authority so to act and shall produce the same on demand.”