

SCHEDULE

Article 2

THE SEA FISH INDUSTRY AUTHORITY (LEVY) REGULATIONS 1995

Whereas it appears to the Sea Fish Industry Authority (hereinafter referred to as “the Authority”) that it is desirable for the purpose of financing its activities to impose a levy on persons engaged in the sea fish industry in respect of sea fish and sea fish products, such levy to be payable either on the firsthand sale or trans-shipment within British fishery limits by way of firsthand sale or on the landing⁽¹⁾ of sea fish and sea fish products.

Now therefore, the Authority in exercise of the powers conferred on it by sections 4 and 5 of the Fisheries Act 1981 hereby makes the following Regulations:

Citation and Commencement

1. These Regulations may be cited as the Sea Fish Industry Authority (Levy) Regulations 1995 and shall come into force on the day on which the Confirmatory Order by Ministers comes into force.

Interpretation

2. In these Regulations, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them—

“canned or bottled fish” means fish or sea fish products packed in an hermetically sealed container which is processed to inhibit microbial growth at ambient temperature;

“cultivation” means the rearing and nurturing of sea fish which is carried out over a period of six months or more;

“firsthand sale” means—

- (a) in relation to any sea fish or sea fish product which has been first landed in the United Kingdom the first sale thereof (other than a sale by retail) whether prior to or after landing in the United Kingdom;
- (b) in relation to any sea fish or sea fish product which has been first landed outside the United Kingdom and any sea fish product manufactured outside the United Kingdom from such sea fish or sea fish product which in either case is purchased by a person carrying on business in the sea fish industry and is imported or brought into the United Kingdom for the purposes of any such business, the first sale thereof (whether in the United Kingdom or elsewhere) to such a person as aforesaid;
- (c) in relation to any sea fish or sea fish product which is trans-shipped within British fishery limits, the first sale thereof;

“pelagic fish” means herring, mackerel, pilchard, sprat, scad or whitebait;

“sale by retail” means a sale to a person buying otherwise than for the purpose of resale or processing or use as bait, and includes a sale to a person for the purposes of a catering business (other than a fish frying business); and “sell by retail” has a corresponding meaning;

“week” means a period of seven consecutive days ending at midnight on any Saturday;

“wholesale merchant” means a person selling or offering for sale sea fish or sea fish products otherwise than by retail.

(1) “Landing” includes fish and fish products which are transferred into the United Kingdom through the Channel Tunnel (see S.I. 1994/1390).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Savings

3. Any record kept pursuant to regulation 3 of the Sea Fish Industry Authority (Levy) Regulations 1988 Confirmatory Order 1989 shall be kept for a further period of two years from the date these Regulations came into force.

Imposition of Levy

4.—(1) There shall be paid to the Authority subject to and in accordance with the provisions of these Regulations by every person engaged in the sea fish industry who—

- (a) purchases any sea fish or any sea fish product on a firsthand sale; or
- (b) trans-ships within British fishery limits any sea fish or any sea fish product by way of firsthand sale; or
- (c) lands any sea fish or sea fish product in the United Kingdom for subsequent sale other than in the United Kingdom;

a levy (hereinafter referred to as “the levy”) at the rate per kilogram set out in the second column of the Schedule hereto in respect of any sea fish or sea fish product specified opposite thereto in the first column of the said Schedule so purchased or trans-shipped or landed by him.

(2) The levy shall not be payable in respect of any live sea fish purchased for cultivation or in respect of canned or bottled sea fish or sea fish products.

(3) If any sea fish or any sea fish product is purchased on a firsthand sale through or from a wholesale merchant the levy shall be paid to the Authority by the said wholesale merchant, who shall be entitled to recover as a civil debt from the purchaser of such sea fish or sea fish product a sum equal to the amount of the levy so paid.

(4) Where the levy becomes payable by any person in respect of any sea fish or sea fish product trans-shipped within British fishery limits by way of firsthand sale by him, it shall not be payable by any person who subsequently purchases such fish or fish product.

(5) Where any sea fish or sea fish product is trans-shipped by way of sale within British fishery limits more than once, the levy shall be payable in respect of the first such trans-shipment only.

(6) Where the levy becomes payable in respect of any sea fish it shall not be payable in respect of the products of such sea fish.

Time Limits for Payment

5.—(1) Levy payable by a person who purchases any sea fish or sea fish product on a firsthand sale shall be paid to the Authority within seven days after the end of—

- (a) the week during which there took place the firsthand sale of the fish or fish product in respect of which the levy is payable; or
- (b) the week during which such fish or fish product was imported or brought into the country;

whichever is the later.

(2) Levy payable by a person who trans-ships any sea fish or sea fish product by way of firsthand sale shall be paid to the Authority within seven days after the end of the week during which there took place the trans-shipment of the fish or fish product in respect of which the levy is payable.

(3) Levy payable by a person who lands any sea fish or sea fish product for subsequent sale other than in the United Kingdom shall be paid to the Authority within seven days after the end of the week during which there took place such landing of the fish or sea fish product in respect of which the levy is payable.

Keeping of Records

6.—(1) Every person engaged in the sea fish industry who:

- (a) sells sea fish or sea fish products otherwise than by retail;
- (b) who trans-ships within British fishery limits by way of firsthand sale any sea fish or sea fish products;
- (c) lands any sea fish or sea fish products for sale outwith the United Kingdom;

shall keep or cause to be kept for a period of 3 years an accurate record of all such purchases, trans-shipments or landings including in respect of each purchase, sale, trans-shipment or landing—

- (i) the date,
- (ii) the name and address of the seller or purchaser or the names of the vessels from which any trans-shipment was made together with their places of registration and registration numbers or the name and address of the person making the landing,
- (iii) the description of sea fish or sea fish product purchased, sold or landed,
- (iv) the net weight of each description of sea fish or sea fish product purchased, sold or landed,
- (v) the price invoiced, and
- (vi) the place of landing or import.

(2) In respect of every purchase, sale or trans-shipment of sea fish or sea fish product which it is customary or usual to sell, purchase or trans-ship by reference to a method of calculation of quantity other than a calculation by weight, the records which are required to be kept under paragraph (1) of this regulation shall, in addition to and not in derogation of the requirements of that paragraph, include particulars expressed by reference to the said method of calculation of quantity.

(3) The retention by any person of an accurate invoice or a copy thereof shall, as respects any of the matters mentioned in paragraphs (1) and (2) of this regulation of which sufficient particulars are contained therein, be deemed to be to that extent a compliance by that person with the provisions of the said paragraphs.

Making of Returns

7.—(1) Every person required to keep records in accordance with regulation 6 and who is liable to pay levy under regulation 1 hereof shall make returns to the Authority on a duly completed form prescribed for this purpose from time to time by the Authority in respect of each transaction so leviable. Such returns shall include the information in respect of which they are required to keep records in the said regulation 6.

(2) The returns required to be made in accordance with paragraph (1) above shall be made at the same time a levy is paid in accordance with regulation 1.

Revocation

8. The Sea Fish Industry Authority (Levy) Regulations 1988 as amended by the Sea Fish Industry Authority (Levy) (Amendment) Regulations 1990 and the Sea Fish Industry Authority (Levy) (Amendment) Regulations 1992 are hereby revoked.