

SCHEDULE

Article 2

THE SEA FISH INDUSTRY AUTHORITY (LEVY) REGULATIONS 1988

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 on firsthand sales or trans-shipments within British fishery limits by way of firsthand sale;

Now therefore, the Authority in exercise of the powers conferred on it by sections 4 and 5 of the Fisheries Act 1981(1) hereby makes the following Regulations:–

Imposition of Levy

1.—(1) There shall be paid to the Authority subject to and in accordance with the provisions of these Regulations by every person 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,

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 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 who sells on commission, 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 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

2.—(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.

(1) 1981 c. 29.

Status: This is the original version (as it was originally made).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

Keeping of Records

3.—(1) Every person engaged in the sea fish industry who sells sea fish or sea fish products otherwise than by retail shall keep or cause to be kept an accurate record of all his purchases and sales of sea fish and sea fish products (other than sales by retail), including in respect of each such purchase or sale—

- (a) the date,
- (b) the name and address of the seller or purchaser,
- (c) the description of sea fish or sea fish product purchased or sold,
- (d) the net weight of each description of sea fish or sea fish product purchased or sold,
- (e) the price invoiced, and
- (f) the place of landing or import, if known.

(2) Every person who carries on the business of selling sea fish or sea fish products by retail or the business of a fish fryer shall keep or cause to be kept an accurate record of all his purchases of sea fish and sea fish products, including in respect of each such purchase—

- (a) the date,
- (b) the name and address of the seller,
- (c) the description of the sea fish or sea fish product,
- (d) the net weight of each description of sea fish or sea fish product,
- (e) the price invoiced, and
- (f) the place of landing or import, if known.

(3) Every person engaged in the sea fish industry who trans-ships within British fishery limits by way of firsthand sale any sea fish or sea fish product shall keep an accurate record of all such trans-shipments including in respect of each one—

- (a) the date,
- (b) the names of the vessels from and to which the trans-shipment was made, together with their places of registration and registration numbers,
- (c) the description of the sea fish or sea fish product,
- (d) the net weight of each description of sea fish or sea fish product, and
- (e) the price invoiced.

(4) 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 paragraphs (1) to (3) of this regulation shall, in addition to and not in derogation of the requirements of those paragraphs, include particulars expressed by reference to the said method of calculation of quantity.

(5) The retention by any person of an accurate invoice or a copy thereof shall, as respects any of the matters mentioned in paragraphs (1) to (4) 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

4.—(1) Every person required to keep records in accordance with regulation 3 and who is liable to pay levy under regulation 1 hereof shall make returns in writing to 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 3.

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

Interpretation

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

“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.

Revocation

6. The Sea Fish Industry Authority (Levy) Regulations 1982(2) are hereby revoked.

Citation and commencement

7. These Regulations may be cited as the Sea Fish Industry Authority (Levy) Regulations 1988 and shall come into force on the day on which the confirmatory Order by Ministers comes into force.

(2) Set out in the Schedule to S.I.1982/168.