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## 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).