

**THE SEA FISH INDUSTRY AUTHORITY (LEVY) REGULATIONS [TBC]**

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<sup>1</sup> 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 [TBC] 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, bottled or pouched fish” means sea fish or sea fish products which has been processed to inhibit microbial growth at ambient temperature, including by packing in an hermetically sealed container (including but not limited to cans, bottles, tins, pouches or other containers);

“Category 1 Species” means any species of sea fish which is not a Category 2 Species;

“Category 2 Species” means blue whiting, capelin, cockles, herring, mackerel, mussels, pilchard, sardine, silver smelt, sprat, scad, whelks, or whitebait;

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

“financial year” means the period of twelve months ending with 31st March;

“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, except where the retailer would have incurred the levy regardless of any eventual 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;

“group undertaking” has the same meaning as in s1161(5) of the Companies Act 2006;

“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;

“sea fish products” includes any canned, bottled or pouched sea fish;

“wholesale merchant” means a person selling or offering for sale sea fish or sea fish products otherwise than by retail, including where a person is acting as an agent or auctioneer of sea fish or sea fish products, whether or not exclusively sea fish or sea fish products they have landed themselves.

## **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 four years from the date these Regulations came into force.

## **Imposition of Levy**

4 —(1) 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 any sea fish or any sea fish product within British fishery limits by way of firsthand sale; or
- (c) lands any sea fish or sea fish product in the United Kingdom, regardless of any subsequent sale other than in the United Kingdom;

shall pay a levy (hereinafter referred to as “the levy”) in respect of any sea fish or sea fish product landed by them at the rate per kilogram for that sea fish or sea fish product as specified in the Schedule, as increased in accordance with Regulations 5 and 6.

- (2) The levy shall not be payable in respect of any live sea fish purchased for cultivation.
- (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 wholesale merchant, who shall be entitled to recover a sum equal to the amount of the levy paid as a civil debt from the purchaser of that sea fish or sea fish product.
- (4) Where the levy becomes payable by any person in respect of sea fish or sea fish products trans-shipped within British fishery limits by way of firsthand sale by that person, 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 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 that sea fish.
- (7) The levy shall not be payable in respect of any firsthand sale of sea fish or sea fish products where the levy payable by that company and its group undertaking would be less than £100.00 per financial year.

## **Index-based adjustment**

- 5 Subject to Regulations 7 and 8, from the financial year commencing on 1 April 2025 and each subsequent financial year thereafter, the levy rates per kilogram from the previous financial year will be increased by the appropriate percentage where the appropriate percentage is greater than zero. The amount of any increase is in pounds sterling, rounded up or down to the nearest thousandth of a penny (hereinafter referred to as “the index-based adjustment”).
- 6 The appropriate percentage for the purposes of Regulation 5 is the lower of:
- (1) the consumer prices index 12-month percentage rate published for the preceding September; or
  - (2) 2%.

7 In financial years 2 and 3, where the appropriate percentage is greater than zero, the levy payable will be calculated by applying the following formulae:

(1) The levy payable in financial Year 2 =  $(F1 + (F2-F1)) \times A_{P2}$

where -

F1 = the amount of the levy specified in the Year 1 column of the Schedule.

F2 = the amount of the levy specified in the Year 2 column of the Schedule.

$A_{P2}$  = appropriate percentage for financial year 2 in accordance with Regulation 6 expressed as a figure of 1 plus the decimal equivalent of the appropriate percentage.

(2) The levy payable in financial Year 3 =  $(F2_{AP} + ((F3-F2) \times A_{P2})) \times A_{P3}$

where -

$F2_{AP}$  = the amount of the levy charged in financial year 2 in accordance with Regulation 7(1).

F2 = the amount of the levy specified in the Year 2 column of the Schedule.

F3 = the amount of the levy specified in the Year 3 column of the Schedule.

$A_{P2}$  = the appropriate percentage for financial year 2 in accordance with Regulation 6 expressed as a figure of 1 plus the decimal equivalent of the appropriate percentage.

$A_{P3}$  = the appropriate percentage for financial year 3 in accordance with Regulation 6 expressed as a figure of 1 plus the decimal equivalent of the appropriate percentage.

In financial years 4 and subsequent, the levy payable will be calculated in accordance with Regulations 5 and 6.

8 The index-based adjustment will increase the levy rates per kilogram unless and until limits prescribed in the Fisheries Act 1981 are reached.

9 In the February before the commencement of each financial year beginning with the financial year commencing in [2025], the Authority must publish the levy as increased by the index-based adjustment for that financial year in such manner as it considers appropriate.

10 In Regulation 6(1):

(1) “the consumer prices index” means the general index of consumer prices (for all items) published by the Statistics Board<sup>2</sup> for the month concerned, or if that index is not published for the month concerned, any substituted index of index figures published by the Statistics Board; and

(2) “the consumer prices index 12-month percentage” means the measure of the change in prices between one month and the same month in the subsequent year, published by the Statistics Board.

### **Time Limits for Payment**

The levy payable under Regulation 4(1) shall be paid to the Authority within 21 days after submission of the return specified under Regulation 11.

### **Keeping of Records**

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

(a) sells sea fish or sea fish products otherwise than by retail;

- (b) sells sea fish or sea fish products by retail, but only where that person would be liable for payment of the levy regardless of any subsequent sale;
- (c) who trans-ships within British fishery limits by way of firsthand sale any sea fish or sea fish products; or
- (d) lands any sea fish or sea fish products in the United Kingdom, regardless of whether such sea fish or sea fish products are for sale outwith the United Kingdom,

shall keep or cause to be kept for a period of seven 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, including the species of fish;
  - (iv) the net weight of each description of sea fish or sea fish product purchased, sold or landed;
  - (v) the origin of the sea fish or sea fish product, including whether it is domestic or imported (if imported, including the country of origin);
  - (vi) the price invoiced; and
  - (vii) 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) above shall additionally include particulars expressed by reference to the said method of calculation of quantity.
- (3) If a person retains an accurate invoice, whether an original or copy, which contains the information required by paragraphs (1) and (2) above shall be deemed to be in compliance with the requirements of this Regulation.

### **Making of Returns**

- 13 —(1) Every person required to keep records in accordance with Regulation 6 and who is liable to pay levy under Regulation 1 shall make returns to the Authority on a duly completed form, whether paper or electronic, prescribed for this purpose from time to time by the Authority in respect of each levy transaction. Such returns shall include the information required under Regulation 6 above.
- (2) The returns required to be made in accordance with paragraph (1) above shall be made seven days after the end of each month.

### **Revocation**

- 14 The Sea Fish Industry Authority (Levy) Regulations 1995 as amended by the Sea Fish Industry Authority (Levy) (Amendment) Regulations 1998 are hereby revoked.

## **SCHEDULE**

---

(1)

(2)

Rate per kilogram

Old Rate<sup>3</sup>    Year 1    Year 2    Year 3

---

**Category 1 Species**

Fresh, frozen or chilled Category 1 Species, other than shellfish    0.9030    1.000    1.000    1.000

    Whole or gutted    0.9030    1.000    1.000    1.000

    Headless and gutted    1.2040    1.333    1.333    1.333

    Fillets, skin on    1.8060    2.000    2.000    2.000

    Fillets, skinless    2.2575    2.500    2.500    2.500

    All other products    1.8060    2.000    2.000    2.000

    Smoked – headless and gutted    1.5050    n/a    n/a    n/a

    Smoked – fillets, skin on    2.2575    n/a    n/a    n/a

    Smoked – fillets, skinless    2.4080    n/a    n/a    n/a

    Salted / cured – dried    1.1288    1.250    1.250    1.250

    Salted / cured – wet    0.7525    0.833    0.833    0.833

Category 1 Species shellfish    0.9030    1.000    1.000    1.000

    Shellfish – whole    0.9030    1.000    1.000    1.000

    Shellfish – other than whole    1.8060    2.000    2.000    2.000

    Shellfish - Salted / cured – dried    1.1288    1.250    1.250    1.250

    Shellfish - Salted / cured – wet    0.7527    0.833    0.833    0.833

**Category 2 Species**

Fresh, frozen, chilled Category 2 Species, other than cockles, mussels and whelks    0.2580    0.323    0.400    0.500

    Whole or gutted    0.2580    0.323    0.400    0.500

    Headless and gutted    0.3440    0.431    0.533    0.667

    Fillets, skin on    0.5160    0.646    0.800    1.000

    Fillets, skinless    0.6450    0.808    1.000    1.250

    All other products    0.5160    0.646    0.800    1.000

    Smoked – headless and gutted    0.4300    n/a    n/a    n/a

    Smoked – fillets, skin on    0.6450    n/a    n/a    n/a

Smoked – fillets, skinless	<i>0.6880</i>	n/a	n/a	n/a
Salted / cured – dried	<i>1.1288</i>	0.625	0.625	0.625
Salted / cured – wet	<i>0.7525</i>	0.417	0.417	0.417
Cockles & mussels	<i>0.2580</i>	0.323	0.400	0.500
Cockles and mussels - whole	<i>0.2580</i>	0.323	0.400	0.500
Cockles and mussels – other than whole	<i>0.9030</i>	1.131	1.400	1.750
Whelks	<i>0.4515</i>	0.500	0.500	0.500
Whelks – whole	<i>0.4515</i>	0.500	0.500	0.500
Whelks – other than whole	<i>0.9030</i>	1.000	1.000	1.000
<b>Fishmeal</b>				
Fish for fishmeal production	<i>0.0350</i>	0.040	0.045	0.050
Manufactured fishmeal	<i>0.1750</i>	0.222	0.268	0.315

---

The figures in italics are rates of levy under these Regulations before the coming into force of the Sea Fish Industry Authority (Levy) (Amendment) Regulations [TBC].”

---

The Common Seal of the SEA FISH INDUSTRY AUTHORITY was affixed the day of before the parties hereto subscribing–

Member

Secretary

- 
- 1 "Landing" includes fish and fish products which are transferred into the United Kingdom through the Channel Tunnel (see [S.I. 1994/1390](#)).
  - 2 The Statistics Board was established by section 1 of the Statistics and Registration Service Act 2007 (c. 18).
  - 3 The figures in italics are rates of levy under these Regulations before the coming into force of the Sea Fish Industry Authority (Levy) Regulations **[2024]**.

Consultation draft