

GUIDANCE FOR COMPLETING FORM SPC4d

This form is used to report the processing of multiple* types of industrial sugar/syrup that is being imported under an industrial sugar import licence.

You must complete a form for each calendar month of the marketing year and aim for it to be returned to us in the month following the month you are reporting. This would significantly reduce the risk of you incurring any penalties (see below for further information on penalties).

*If you only get one type of sugar/syrup imported or need to submit an amendment for one type of sugar/syrup already reported on the SPC4d form, please use the SPC4c form.

Part A – General details

Enter all of your company's details i.e. name and address, telephone number and contact email address.

Your 'trader number' is 6 digits long and may contain a mixture of numbers and letters. This will be shown on your application for approval (form SPC2) when it is returned to you once approval has been granted.

Complete the month you are reporting and the year.

Part B – Opening stock

Enter the types of sugar/syrup imported and the amount in White Sugar Equivalent (WSE) tonnes of sugar/syrup still awaiting processing into an approved product from imports in previous months.

For trader's who have completed a SPC4 form in the previous month the opening stock figures should match the closing stock figures from the last form. For trader's new to the scheme or for those who utilised all of the sugar/syrup the previous month these figures will be zero.

Part C – Deliveries

Type of sugar The types of sugar/syrup that have been imported within the calendar month you are reporting, regardless of internal record keeping procedures. You do not need to enter all types of sugar/syrup if you have not imported it.

Licence number The licence number used to import the sugar/syrup. This will begin with 1SI preceded by 5 numbers.

Quantity imported The total amount of each type of sugar/syrup imported in tel quel tonnes.

(tel quel tonnes)*
Quantity imported The total amount of each type of sugar/syrup imported in WSE tonnes.
(WSE tonnes)*

Delivery discrepancy The difference between the amount of sugar/syrup imported and the
(+/-) (WSE tonnes) amount delivered to your premises in WSE tonnes for each type of
sugar/syrup. The discrepancy can be both positive and negative
therefore a '+' or '-' sign must be included.

*You must provide a breakdown of the individual imports, including amounts and dates, on an accompanying document. The date the sugar/syrup was imported is when it was cleared into free circulation.

Part D – Production

Type of sugar The types of sugar/syrup that have been used in production.

Quantity used in production (WSE tonnes)	The quantity of each type of sugar/syrup in WSE tonnes used during the month to produce the approved end product.
CN Code of approved product produced	Normally an 8 digit code relating to the individual product produced. This must be a code that you declared on your SPC2 form when seeking approval.
Quantity of approved product produced (tonnes)	The amount, in tonnes, of product produced from the declared quantity of each type of sugar/syrup used in production.
Processing co-efficient (%)	The processing co-efficient shows how much approved end product was produced from an amount of sugar/syrup after processing. The calculation for this is: quantity of approved product produced / quantity WSE used in production x 100. Each type of sugar/syrup must have their processing co-efficient calculated separately.
Stock / wastage / destruction adjustment (+/-) (WSE tonnes)	The amount of each type of sugar/syrup in WSE tonnes that has been destroyed, wasted during processing or adjusted e.g. following a physical stock check. The adjustments can be both positive and negative therefore a '+' or '-' sign must be included. Any adjustment must be explained in the comments box below the table. Where sugar/syrup is due to be destroyed we must be informed prior to destruction.

Part E – Closing stock

Enter the amount in WSE tonnes of each type of sugar/syrup that remains to be processed into an approved product (i.e. opening stock + imports – processing +/- adjustments).

Part F – Declaration

You must submit computerised records for each type of sugar/syrup for each month to support your SPC4d. The records must show the amount imported, the amount processed and the amount of end product produced during the reporting month. If possible the records should also show closing stock but this is not essential. The records should be as clear as possible and can be highlighted or annotated to aid interpretation. Once these are attached to the SPC4d and the details provided are true and complete, sign the SPC4d and ensure all boxes are complete.

Non industrial sugar/syrup

It may arise that you have to use sugar/syrup which has been sourced from the open market or imported at full duty. Only industrial sugar/syrup should be reported on your SPC4 form therefore, separate computerised records should be kept for industrial and non industrial sugar/syrup. However, if your computerised records include the non industrial sugar/syrup you should annotate the records to clearly indicate what is non industrial sugar/syrup and ensure this is excluded from the totals declared on the SPC4.

Penalties

Before the end of the seventh month following each import we must receive proof of the use of the industrial sugar/syrup for the purposes of manufacturing an approved product. This proof must consist of an SPC4 form and accompanying computerised records. The period starts from the end of the month of import of the industrial sugar/syrup and will continue until we receive proof of the processing of that import.

If we do not receive your proof within 7 months a penalty will be applied of €5 per tonne of the import concerned for each day of delay from the end of the seventh month following import.

If you have still not supplied the proof before the end of the ninth month following import then a penalty of €500 per tonne will be applied for the import concerned and your approval may be withdrawn for a period of between three and six months during which time you cannot import industrial sugar/syrup but may use any industrial sugar/syrup imported previously.

<u>Reporting month</u>	<u>Tonnage Imported</u>	<u>Tonnage Processed</u>	<u>Import Used</u>	<u>Reported (SPC4)</u>	<u>Penalty</u>	
Sept	50.000	10.000	10.000	Sept	15 Oct	No ¹
Oct	0.000	0.000	0.000	-	30 Nov	No
Nov	0.000	10.000	10.000	Sept	22 Apr	No
Dec	0.000	0.000	0.000	-	22 Apr	No
Jan	0.000	10.000	10.000	Sept	22 Apr	No
Feb	0.000	0.000	0.000	-	02 May	No
Mar	0.000	10.000	10.000	Sept	12 June	€5 x 10t x 43 days ²
Apr	0.000	0.000	0.000	-	12 June	No
May	0.000	0.000	0.000	-	12 June	No
Jun	0.000	10.000	10.000	Sept	08 July	€500 x 10t ³
Jul	0.000	0.000	0.000	-	27 Aug	No

¹ The September return was received in October, the month following the month you are reporting. The sugar used in processing was from the month of September, you reported the usage of sugar as soon as you could and within regulatory deadlines, therefore no penalties are applicable.

² The March return was received in June, 3 months following the month you are reporting. However, the sugar used in processing was from the month of September. The SPC4 should have been submitted by the end of April, 7 months following the month of import. The return was therefore 43 days late which is penalised at €5/T. This could have been avoided by submitting the SPC4 in the month following the month you are reporting.

³ The June return was received in July, the month following the month you are reporting. However, the sugar used in processing was from the month of September. The SPC4 should have been submitted by the end of April, 7 months following the month of import. The return was therefore over 9 months late which is penalised at €500/T. The only way this could have been avoided is to process the sugar within regulatory deadlines.

Further information

For more information on the scheme you can refer to the scheme guide or the applicable regulations.

Regulation (EC) No. 1234/2007
 Regulation (EC) No. 952/2006
 Regulation (EC) No. 967/2006
 Regulation (EC) No. 891/2009

Contact details

Sugar Production
 Rural Payments Agency
 PO Box 1AW
 Newcastle Upon Tyne
 NE99 1AW

Fax: 03300 416 501
 Email: trader@rpa.gsi.gov.uk