

GUIDANCE FOR COMPLETING FORM SPC4b

This form is used to report the processing of multiple* types of industrial sugar/syrup that is being delivered under contract from a manufacturer.

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 delivered or need to submit an amendment for one type of sugar/syrup already reported on the SPC4b form, please use the SPC4a 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 you get delivered and the amount in White Sugar Equivalent (WSE) tonnes of sugar/syrup still awaiting processing into an approved product from deliveries 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 delivered to your premises 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 received a delivery of it.
Contracted source (name of sugar producer)	The name of the manufacturer who delivered the sugar/syrup to you.
Quantity delivered this month (WSE)*	The total amount of each type of sugar/syrup received in WSE tonnes.

*You must provide a breakdown of the individual deliveries, including amounts and dates, on an accompanying document. The date the sugar/syrup was delivered is when it first arrived at your premises, even if it was unloaded on a different day.

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 + deliveries – processing +/- adjustments).

Part F – Declaration

You must submit computerised records for each type of sugar/syrup for each month to support your SPC4b. The records must show the amount delivered, 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 SPC4b and the details provided are true and complete, sign the SPC4b 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 fifth month following each delivery 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 delivery of the industrial sugar/syrup and will continue until we receive proof of the processing of that delivery of product.

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

If you have still not supplied the proof before the end of the seventh month following delivery then a penalty of €500 per tonne will be applied for the delivery concerned and your approval may be

withdrawn for a period of between three and six months during which time you may not take delivery of industrial sugar/syrup but may use any industrial sugar/syrup delivered previously.

<u>Reporting month</u>	<u>Tonnage Delivered</u>	<u>Tonnage Processed</u>	<u>Delivery Used</u>	<u>Reported (SPC4)</u>	<u>Penalty</u>	
Sept	100.000	10.000	10.000	Sept	15 Oct	No ¹
Oct	0.000	50.000	50.000	Sept	26 Dec	No
Nov	0.000	20.000	20.000	Sept	14 Feb	No
Dec	50.000	50.000	20.000	Sept	15 Mar	No
			30.000	Dec	15 Mar	No
Jan	0.000	10.000	10.000	Dec	15 Jun	€5 x 10T x 15 days ²
Feb	0.000	0.000	0.000	-	15 Jun	No
Mar	0.000	0.000	0.000	-	10 Aug	No
Apr	0.000	0.000	0.000	-	10 Aug	No
May	50.000	0.000	0.000	-	10 Aug	No
Jun	20.000	0.000	0.000	-	10 Aug	No
Jul	0.000	0.000	0.000	-	10 Aug	No
Aug	0.000	10.000	10.000	Dec	02 Sept	€500 x 10T ³

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 January return was received in June, 5 months following the month you are reporting. However, the sugar used in processing was from the month of December. The SPC4 should have been submitted by the end of May, 5 months following the month of delivery. The return was therefore 15 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 August return was received in September, the month following the month you are reporting. However, the sugar used in processing was from the month of December. The SPC4 should have been submitted by the end of May, 5 months following the month of delivery. The return was therefore over 7 months late which is penalised at €500/T. The only way this could have been avoided is to process the sugar within the 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

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