

# AGRICULTURE AND FISHERIES GRANT SCHEME 2016

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Statutory Document No. 2016/0210



Financial Provisions and Currency Act 2011

# AGRICULTURE AND FISHERIES GRANT SCHEME 2016<sup>1</sup>

Approved by Tynwald:21 July 2016Coming into Operation:1 August 2016

The Department of Environment, Food and Agriculture makes the following Scheme, having obtained Treasury concurrence<sup>1</sup>, under section 3 of the Financial Provisions and Currency Act 2011<sup>2</sup>.

#### General

#### 1 Title

This Scheme is the Agriculture and Fisheries Grant Scheme 2016.

#### 2 Commencement

If approved by Tynwald this Scheme comes into operation on 1 August 2016.

#### 3 Interpretation

- "advance expenditure" means the amount of money the eligible person has spent or is likely to have spent on an operation of a kind set out in Schedule 1 of these Regulations and for a purpose as set out in paragraph 4 of these Regulations in the time between the application for a grant being submitted to the Department and the Department giving approval for a grant as a consequence of that application;<sup>2</sup>
- "approved" in relation to any expenditure means approved by the Department under paragraph 8;
- "authorised person" means any person authorised by the Department either generally or specifically for the purposes of the Scheme;
- "beneficiary" means an eligible person whose application has been granted;
- "Department" means the Department of Environment, Food and Agriculture;

<sup>&</sup>lt;sup>2</sup> AT 21 of 2011



<sup>&</sup>lt;sup>1</sup> As required under s. 3(2)(b) of the Act

- "eligible person" means a person referred to in paragraph 5;
- "food business" means a business registered as a food production business with the Department;<sup>3</sup>
- "operation" means an investment, project or training specified in Schedule 1;
- "premises" includes a vessel;
- "proposed expenditure" means the amount of money the eligible person is planning to spend on an operation of a kind set out in Schedule 1 of these Regulations and for a purpose as set out in paragraph 4 of these Regulations;<sup>4</sup>
- "recognised industry body" means a group of persons which represents the interests of the Manx agriculture or fisheries sectors, and recognised by the Department as representative of that sector;
- "young farmer" means an individual in the farming and horticultural industry who has not attained the age of 40 years on the date on which an application for a grant under this Scheme is submitted to the Department;
- "young fisherman" means an individual in the fisheries industry who has not attained the age of 40 years on the date on which an application for a grant under this Scheme is submitted to the Department.

#### 4 Grants to be made

- (1) Subject to the provisions of this Scheme, the Department may make a grant to an eligible person towards the approved cost of any operation of a kind specified in Schedule 1 (except where the purpose of the operation is to replace an existing asset) for the purpose of aiding and developing the Island's farming, fisheries and food production for one or more of the following purposes
  - (a) to reduce production costs;
  - (b) to improve and redeploy production;
  - (c) to increase quality of produce;
  - (d) to increase the marketability of produce;
  - (e) to preserve and improve the natural environment, hygiene conditions and animal welfare standards;
  - (f) to reduce energy use;
  - (g) to promote the diversification of agricultural or fisheries activities;
  - (h) to improve the skills of persons engaged in farming or fisheries on the Island; or
  - (i) to educate the public in relation to
    - (i) the natural environment;
    - (ii) agricultural activities;

- (iii) fisheries activities;
- (iv) food production.<sup>5</sup>
- (2) The Department may determine in each financial year the amount of grant payable
  - (a) in the Island;
  - (b) to specific areas of the Island as determined by the Department; or
  - (c) for specific activities as defined by the Department.
- (3) The Department may refuse an application for grant solely on the grounds that to approve that application would result in the amount determined under sub-paragraph (2) in the Island, for the specific area or for the specific activity being exceeded.
- (4) For the purposes of this paragraph "approved expenditure" means the expenditure approved for the purposes of a grant under this Scheme and comprising the aggregate of
  - (a) the advance expenditure incurred by the eligible person in respect of materials or otherwise required for the purpose of carrying out the relevant operation;
  - (b) the proposed expenditure to be reasonably incurred by the eligible person in respect of materials or otherwise required for the purpose of carrying out the relevant operation; and
  - (c) any such other sum as the Department may deem reasonable.<sup>6</sup>

# Eligibility

#### 5 Eligible persons

Subject to the provisions of this Scheme, the following classes of person shall be eligible for a grant mentioned in paragraph 4 —

- (a) an individual resident in the Island for tax purposes and carrying on the business of agriculture or fisheries in the Island;
- (aa) a food business;<sup>7</sup>
- (b) any person representing a recognised industry body in an official capacity.

#### Financial assistance

#### 6 Amounts of grant

(1) Subject to the provisions of this paragraph and paragraphs 7 and 14 the amount of grant payable under paragraph 4 towards expenditure in respect of any operation of a kind specified in column 1 of Schedule 1 shall



- be either the percentage of that expenditure specified in column 2 or the total of the amount per acre specified in column 3.8
- (2) In the case of expenditure which is incurred by an eligible person who is a young farmer or young fisherman the amount of grant so payable shall be the figure specified in column 2 or column 3 of Schedule 1 increased by 10 per cent.<sup>9</sup>

#### 7 Restrictions on payments of grant

- (1) Subject to the provisions of sub-paragraph (4) the amount of the grant paid, payable or approved by the Department under this Scheme whether for an operation or part of an operation in any 5 year period to an eligible person shall not exceed £200,000.
- (2) No amount may be paid by way of grant in relation to an asset to the extent that this would duplicate the provision capable of being made pursuant to the terms of a policy of insurance or by way of damages or other compensation.
- (3) The period in sub-paragraph (1) shall run from a date 5 years before the date on which the current application for grant was received by the Department.
- (4) Where the grant referred to in sub-paragraph (1) is for part of a project and the maximum amount of grant has been paid no further grant will be payable for the same project.

#### **Applications**

#### 8 Application for, and conditions of, a grant

- (1) An application for the approval of expenditure on any operation for the purpose of obtaining a grant must
  - (a) be submitted by an eligible person;
  - (b) for the purpose of an operation as set out in column 1 (operation) of the tables set out in Schedule 1;
  - (c) contain the information requested by the Department as set out in Schedule 2,

and must be approved by the Department prior to incurring any proposed expenditure.

- (2) An application mentioned in sub-paragraph (1) must also be accompanied by such information as the Department may reasonably require.
- (3) The Department may, as it thinks fit
  - (a) refuse to approve any expenditure on the operation;

- (b) approve proposed expenditure in whole or in part for the purposes of a grant under this Scheme;
- (c) approve advance expenditure in whole or in part for the purposes of a grant under this Scheme;
- (d) approve proposed expenditure in whole or in part for the purposes of a grant under this Scheme; or
- (e) approved proposed expenditure and advance expenditure in whole or in part for the purposes of a grant under this Scheme,

and any such approval may be given and any grant may be made, subject to such conditions as the Department thinks fit.

- (4) Any approval of an application submitted under sub-paragraph (1) for the purposes of a grant under this Scheme may be varied or withdrawn by the Department with the written consent of the applicant.
- (5) In any approval of an application submitted under sub-paragraph (1) the Department may specify
  - (a) the date on which the operation may commence;
  - (b) the date on which the first payment of grant is to be paid; and
  - (c) the date on which the final payment of grant is to be paid.
- (6) The Department must not approve expenditure on any operation unless the expenditure to be incurred in connection with it is
  - (a) in respect on an operation under Parts 1 and 2 of Schedule 1, £1,000 or more; or
  - (b) in respect of an operation under Parts 3 and 4 of Schedule 1, or an application for safety equipment in respect of fisheries activity, £200 or more.  $^{10}$

#### Information

#### 9 Information

- (1) A beneficiary shall supply the Department with such information about any approved expenditure and any work in connection with which such expenditure is incurred as the Department reasonably may require.
- (2) Where the Department requires such information the beneficiary shall give it to the Department within such period as the Department may determine.

## 10 Record keeping

(1) A beneficiary shall, subject to sub-paragraphs (2) and (3), keep any invoice, account or other document relating to approved expenditure or any work in connection with which such expenditure is incurred for the period of 6



- years beginning with the day on which the last payment of grant under this scheme is made to him or her in connection with that expenditure or operation.
- (2) If in the normal course of business a beneficiary transfers to another person the original of any document he or she is required to keep under sub-paragraph (1) within the period he or she is required to keep it under that sub-paragraph it shall be sufficient compliance with that sub-paragraph for him or her to keep a copy of that document for that period.
- (3) Sub-paragraph (1) shall not apply in any case where a document to which that sub-paragraph relates has been removed by any person lawfully authorised to remove it.

# Enforcement

### 11 Powers of authorised persons

- (1) An authorised person may at all reasonable times, on producing, if so required, a duly authenticated document showing his or her authority, enter any premises other than premises solely used as a dwelling house
  - (a) to which an application or approved expenditure relates;
  - (b) in which he or she has reasonable grounds to believe that documents or equipment relating to an application or approved expenditure are being kept for any of the purposes in subparagraph (2).
- (2) The purposes referred to in sub-paragraph (1) are
  - (a) inspecting the premises or equipment to which the application or approved expenditure relates;
  - (b) verifying the accuracy of any information provided by an applicant or beneficiary relating to an application or approved expenditure; and
  - (c) determining whether or not a beneficiary has complied with the terms of an approval.
- (3) An authorised person who has entered any premises under subparagraph (1) may —
  - (a) inspect the premises and any document, record or equipment on them which he or she reasonably believes relates to an application or approved expenditure;
  - (b) require the applicant or beneficiary or any employee, servant or agent of such applicant or beneficiary, to produce, or secure the production of, any document or supply any additional information in his or her possession or under his or her control relating to the application or approved expenditure as the case may be;



- (c) where any information referred to in head (b) is kept by means of a computer, have access to any computer and any associated apparatus or material which is or has been used for storing that information and require that information to be produced in a form which is legible and can be taken away;
- (d) require copies of or extracts from any such document or other record referred to in head (a) or (b) to be produced; and
- (e) seize and retain any document or other record which he or she reasonably believes may be required as evidence in proceedings under this Scheme.
- (4) An applicant or beneficiary, and any employee, servant or agent of such applicant or beneficiary shall give an authorised person all reasonable assistance in relation to the exercise of his or her powers under subparagraphs (1) and (3).
- (5) An authorised person entering any premises under sub-paragraph (1) may take with him or her such other persons as he or she considers necessary and sub-paragraphs (3) and (4) shall apply to any such person when acting under the instructions of an authorised person as if he or she were an authorised person.

# 12 Breaches of obligations

- (1) Subject to sub-paragraph (2) where
  - (a) any information furnished to the Department by the beneficiary is false or misleading;
  - (b) the beneficiary is in breach of any of the conditions of an approval;
  - (c) the beneficiary is in breach of any requirement to which he or she is subject under this scheme; or
  - (d) the whole or part of the financial support payable in respect of approved expenditure duplicates other grant paid or to be paid out of public funds or duplicates an amount paid in relation to an asset pursuant to a policy of insurance or by way of damages or other compensation,

the Department may exercise the powers in paragraph 13.

- (2) For the purposes of sub-paragraph (1)(d), another grant duplicates such financial support if it is, or would be, for any of the same purposes as the financial support.
- (3) Where -
  - (a) a beneficiary has transferred all or part of the premises to which the approval relates to another person ("the transferee");



- (b) the transferee has given an undertaking to the Department to assume the conditions of the approval in place of the beneficiary; and
- (c) the Department has accepted that undertaking,

the beneficiary shall be released from the conditions of the approval other than in respect of any breach or other matter occurring before the acceptance by the Department of the transferee's undertaking.

# 13 Department's powers

- (1) The powers conferred by paragraph 12 are
  - (a) to withhold the whole or any part of the grant payable to the beneficiary; and
  - (b) to recover on demand the whole or any part of the grant already paid to the beneficiary.
- (2) Where the Department takes any step specified in sub-paragraph (1) it may also serve in writing a notice on the beneficiary suspending or terminating the approval.
- (3) Before taking any step specified in sub-paragraph (1) or (2) the Department shall
  - (a) give the beneficiary a written explanation of the reasons for the step proposed to be taken;
  - (b) afford the beneficiary an opportunity to make written representations within such time as the Department considers reasonable; and
  - (c) consider any such representations.

#### 14 Recovery of payments

In any case where an amount falls to be paid to the Department by virtue of (or by virtue of action taken under this Scheme, the amounts so falling to be paid shall be recoverable as a debt.

#### Guidance

#### 15 Guidance

The Department shall produce detailed guidance for applicants under this Scheme and such guidance must contain the criteria necessary for making a claim and details of which percentage rates apply where maximums are cited.



#### Reviews and appeals

### 16 Reviews and appeals

- (1) A person may, within 28 days of the date of notification of a decision under this Scheme, request in writing that the Department review the decision, stating the grounds on which the review is requested.
- (2) In the first instance, the application shall be reviewed by an officer of the Department who has had no involvement in the original application; this is known as a Stage 1 appeal.
- (3) Stage 1 appeal decisions are to be made and notified to the applicant within 30 days of the date the review request was received.
- (4) Following notification of the outcome of the review, if an applicant considers that the grounds for appeal have not been addressed, he or she may apply in writing to the Department requesting that the matter be referred to the Appeals Committee ("the Committee"). This is known as a Stage 2 appeal.
- (5) A stage 2 appeal shall be heard and a recommendation made by the Committee within 90 days from the date a request for a Stage 2 appeal is received.
- (6) Applicants may opt to have either a written or oral Stage 2 appeal.
- (7) In the case of a written appeal, the appeal request document and all other relevant paperwork, including the review paperwork, shall be considered by the Committee in advance of the meeting without the appellant present.
- (8) In the case of an oral appeal the appellant shall receive all the paperwork which is to be considered by the Committee in advance of the appeal hearing and he or she will be invited to attend part of the meeting.
- (9) During the oral hearing the appellant shall be extended the opportunity to present his or her case and respond to the Committee's questions. Appellants may be accompanied and may wish to appoint someone to represent them.
- (10) Once the appeal hearing is complete, the appellant and anyone accompanying him or her shall leave the meeting and the Committee shall deliberate on the matter.
- (11) The Committee must send a recommendation to the Minister of the Department for consideration and final decision. The Minister must make the decision within 28 days from receipt of the Committee's recommendation, however, where an appeal is particularly complex, a further period of consideration may be required and the appellant shall be notified of this in writing.



- (12) The Department shall provide the appellant with written notification of the Minister's decision within 28 days of the date of the decision being made.
- (13) For the purposes of this Scheme, the Committee shall be convened by the Department as required and shall consist of an industry representative, a Department representative who has not been involved in the original decision or the review and an independent person who has appropriate knowledge of the subject area.
- (14) The Department shall seek nominees to the Committee and maintain a list of those nominees along with a reference to their particular area of expertise. This list shall be available for inspection upon request.
- (15) The Committee when dealing with a Stage 2 appeal must
  - (a) work within the parameters of the Scheme;
  - (b) not award compensation; and
  - (c) make objective and evidenced recommendations in line with the Scheme specifications.

# 17 Appeal fees

- (1) An application for an appeal submitted in accordance with paragraph 16 (reviews and appeals) must be accompanied by the relevant fee as specified in the Agriculture and Fisheries Grant (Appeal Fees) Order 2019<sup>3</sup>.
- (2) Any fee paid must be refunded where an appeal is successful.<sup>11</sup>

#### Revocations

#### 18 Revocations

The following are revoked —

- (a) The Fishing Vessels (Financial Assistance) Scheme 20034;
- (b) The Fishing Vessels (Financial Assistance) (Amendment) Scheme 2007<sup>5</sup>;
- (c) The Farm and Horticultural Improvement Scheme 2006<sup>6</sup>; and
- (d) The Farm and Horticultural Improvement Scheme 2006 (Amendment) Scheme 2008<sup>7</sup>.



<sup>3</sup> SD 2019/0467

<sup>4</sup> GC 17/03

<sup>&</sup>lt;sup>5</sup> GC 09/07

<sup>6</sup> GC 20/06

<sup>7</sup> GC 05/08

MADE22 JUNE 2016



#### **SCHEDULE 1**

#### **GRANTS**

# PART 1

#### FARM AND HORTICULTURAL IMPROVEMENT GRANTS

#### AGRICULTURAL PRODUCTION BUSINESS

Column 1	Column 2
Operation	% rate of grant
1. Provision or improvement of fixed disposal facilities for the	up to 50%
handling, storage and treatment of agricultural effluents and waste.	1
2. Provision or improvement of facilities for the safe storage of	up to 40%
agricultural fuels.	
3. Provision or improvement of permanent agricultural buildings.	up to 40%
4. Provision or improvement of internal fittings for livestock	up to 40%
buildings.	
5. Provision or improvement of internal fittings for agricultural	up to 40%
production storage buildings.	ap 10 10 /0
6. Provision or improvement of permanent structures intended for the	up to 40%
ensiling of grass.	
7. Provision or improvement of purpose-built containers or stores for	up to 40%
agri-chemicals and medicines	
8. Provision or improvement of pens, dips, crushes or other facilities,	up to 40%
including mobile equipment, designed and intended for use in	
connection with the gathering, treatment, management or handling of	
livestock.	
9. Provision or improvement of permanent boundary fences and gates.	up to 20%
10. Provision or improvement of facilities for the supply of water,	up to 30%
including the provision, replacement or improvement of facilities for	
water storage.	
11. Provision or improvement of milking and associated equipment,	up to 35%
bulk milk tanks and geothermal pumps.	
12. Provision or improvement of facilities for the supply of electricity	up to 30%
for agricultural purposes.	
13. Provision of packaging material embossed with an approved logo.	up to 30%

# HORTICULTURAL PRODUCTION BUSINESS

Column 1	Column 2
Operation	% rate of grant
14. Provision or improvement of buildings used for horticultural	up to 35%



production and glasshouses.	
15. Provision or improvement of internal fittings for horticultural	up to 35%
production buildings and glasshouses.	
16. Provision or improvement of plant or equipment designed and	up to 35%
intended for the storage or preparation for market of horticultural	
produce.	
17. Provision of plant or equipment designed and intended for the	up to 35%
irrigation of crops in the open, or in glasshouses.	
18. Provision or improvement of plant or equipment designed and	up to 35%
intended for the control of pests and diseases of horticultural produce	
by non-chemical or biological treatment.	
19. Provision or improvement of plant or equipment designed and	up to 30%
intended for the packing, grading, weighing and sizing of horticultural	
produce.	
20. Provision of packaging material embossed with an approved logo.	up to 30%



#### AGRICULTURAL CONTRACTORS

Column 1	Column 2
Operation	% rate of grant
21. Provision or improvement of pens, dips, crushes or other facilities,	up to 40%
including mobile equipment, designed and intended for use in	
connection with the gathering, treatment, management or handling of	
livestock.	

#### COMMERCIAL BEE KEEPERS

Column 1	Column 2
Operation	% rate of grant
22. Provision or improvement of hives, separators, extraction	up to 40%
equipment, protective clothing, bottles, jars and containers	

Anything deemed eligible for payment which is not listed in paragraphs 1 to 22 above shall attract a percentage payment in respect of the total cost calculated by the Department on a case by case basis.



# PART 2

# FISHERIES GRANTS

Column 1	Column 2
Operation	% rate of grant
1. Provision of support to facilitate sustainable fishing methods	up to 40%
2. Provision or improvement of safety equipment	up to 40%
3. Provision of support to enable improved or new skills through training	up to 30%
4. Provision of support to encourage import substitution	up to 40%
5. Provision of support to assist diversification from current fishing activity	up to 80%

Anything deemed eligible for payment which is not listed in paragraphs 1 to 5 above shall attract a percentage payment in respect of the total cost calculated by the Department on a case by case basis.



# PART 3

# FOOD BUSINESS DEVELOPMENT GRANTS

Column 1	Column 2
Operation	% rate of grant
1. Provision of marketing support.	up to 40%
2. On-Island tourism events predominantly showcasing local food.	up to 20%
3. Trade visits to and from the Island.	up to 20%
4. Supply chain costs for exporting food products to the UK and rest of the World.	up to 20%
5. Provision or improvement of manufacturing/food processing equipment.	up to 40%
6. Supply chain costs for importing packaging for food processors.	up to 40%
7. Provision or improvement of plant or equipment designed and intended to help develop new food products.	up to 40%
8. Provision or improvement of plant or equipment designed and intended to assist diversification of primary producers in agriculture and fisheries into the retail market.	up to 40%
9. Local food promotion within the hospitality and retail sectors.	up to 40%
10. Farm to school programmes.	up to 60%
11. Farmers/Fisheries markets.	up to 40%

Anything deemed eligible for payment which is not listed in paragraphs 1 to 11 above shall attract a percentage payment in respect of the total cost calculated by the Department on a case by case basis.



PART 4

# KNOWLEDGE AND INNOVATION GRANTS

Column 1	Column 2
Operation	% rate of grant
1. Workshop	up to 80%
2. Training Course	up to 80%
3. Off-Island visit	up to 80%
4. Coaching/mentoring	up to 80%

Anything deemed eligible for payment which is not listed in paragraphs 1 to 4 above shall attract a percentage payment in respect of the total cost calculated by the Department on a case by case basis.

# **PART 5**12

#### **AGRI-ENVIRONMENT INITIATIVES**

Column 1	Column 2	Column 3
Operation	% rate of grant	
1. Habitat creation	Up to 100%	Not applicable
2. Habitat enhancement	Up to 100%	Not applicable
3. Habitat protection	Up to 100%	Not applicable
4. Catchment management	Up to 100%	Not applicable
5. Diffuse water pollution alleviation	Up to 100%	Not applicable
6. Agricultural/Horticultural initiatives	Up to 100%	Not applicable
7. Wildlife boxes	Up to 100%	Not applicable
8. Educational initiatives	Up to 100%	Not applicable
9. Stewardship initiatives	Not applicable	£5.33 per acre

# PART 613

#### **ADVISORY GRANTS**

Column 1	Column 2
Operation	% rate of grant
1. Advice	Up to 100%
2. Benchmarking	Up to 100%
3. Strategic farm	Up to 100%
4. Training	Up to 100%



#### **SCHEDULE 2**

#### FORM OF APPLICATION

The Department may request the following particulars in respect of an application under the Scheme:

- (1) General information to include name of applicant, date of birth, contact details, business details including tax reference number.
- (2) Farm and Horticultural Improvement Grant
  - (a) AB number;
  - (b) assessment of labour requirement;
  - (c) general description of the project, including location, status of applicant in respect of landholding (e.g. tenant, owner);
  - (d) planning consent number (if applicable);
  - (da) advance expenditure; and14
  - (e) proposed expenditure.
- (3) Fisheries
  - (a) company registration number;
  - (b) vessel name, PLN and RSS of vessel, where applicable;
  - (c) general description of what the proposed assistance will be used for including status of applicant, timescale, location, items of equipment;
  - (d) description of the benefits to be accrued from the proposal;
  - (e) any other funding which has been secured for the proposal;
  - (ea) advance expenditure;15
  - (f) proposed expenditure.
- (4) Food
  - (a) registered food business number;
  - (b) company registration number;
  - (c) general description of what the proposed assistance will be used for including location of the business, evidence of a route to market, how long the business has been trading;
  - (d) has any previous financial assistance in respect of this application been applied for under this or any other Government scheme;
  - (da) advance expenditure; and 16
  - (e) proposed expenditure.
- (5) Knowledge and innovation Grant
  - (a) description of activity proposed;
  - (b) dates of trip;



- (c) total costs:
- (d) description of benefits of the trip to the individual/group, the wider industry and any opportunities for knowledge transfer;
- (e) advance expenditure; and 17
- (f) proposed expenditure.18
- (6) A detailed business case (where required).
- (7) Declaration, including permission to publish names of scheme recipients.





#### **ENDNOTES**

#### **Table of Endnote References**

<sup>1</sup> The format of this legislation has been changed as provided for under section 75 of, and paragraph 2 of Schedule 1 to, the Legislation Act 2015. The changes have been approved by the Attorney General after consultation with the Clerk of Tynwald as required by section 76 of the Legislation Act 2015.



<sup>&</sup>lt;sup>2</sup> Definition of "advance expenditure" inserted by SD2019/0469.

<sup>&</sup>lt;sup>3</sup> Definition of "food business" inserted by SD2019/0469.

<sup>&</sup>lt;sup>4</sup> Definition of "proposed expenditure" inserted by SD2019/0469.

<sup>&</sup>lt;sup>5</sup> Subpara (i) inserted by SD2019/0469.

<sup>&</sup>lt;sup>6</sup> Subpara (4) substituted by SD2019/0469.

<sup>&</sup>lt;sup>7</sup> Head (aa) inserted by SD2019/0469.

<sup>&</sup>lt;sup>8</sup> Subpara (1) amended by SD2019/0469.

<sup>&</sup>lt;sup>9</sup> Subpara (2) amended by SD2019/0469.

<sup>&</sup>lt;sup>10</sup> Para 8 substituted by SD2019/0469.

<sup>&</sup>lt;sup>11</sup> Para 17 substituted by SD2019/0469.

<sup>&</sup>lt;sup>12</sup> Part 5 inserted by SD2019/0469.

<sup>&</sup>lt;sup>13</sup> Part 6 inserted by SD2019/0469.

<sup>&</sup>lt;sup>14</sup> Subpara (da) inserted by SD2019/0469.

<sup>&</sup>lt;sup>15</sup> Subpara (ea) inserted by SD2019/0469.

<sup>&</sup>lt;sup>16</sup> Subpara (da) inserted by SD2019/0469.

<sup>&</sup>lt;sup>17</sup> Subpara (e) inserted by SD2019/0469.

<sup>&</sup>lt;sup>18</sup> Subpara (f) inserted by SD2019/0469.