3. CONTROL SCHEMES CHARGES

(1) *Cold Storage.*
(2) *Fish Sales*, p. 1049.
(3) *Leather*, p. 1051.

(1) COLD STORAGE

[*See* also FOOD CONTROL, p. 401 above.]

The Cold Storage (Control of Undertakings) (Charges) Order, 1948

1948 No. 1093

Made - - - -	*25th May*, 1948
Laid before the House of Commons	*27th May*, 1948
Coming into Operation	*29th May*, 1948

[This Order is omitted from this volume as being now spent.]

The Cold Storage (Control of Undertakings) (Charges) (No. 2) Order, 1948

1948 No. 1614

Made - - - -	*13th July*, 1948
Laid before the House of Commons	*13th July*, 1948
Coming into Operation	*17th July*, 1948

Whereas it is provided by Sub-section (1) of Section 2 of the Emergency Powers (Defence) Act, 1939, that the Treasury may by Order provide for imposing and recovering, in connection with any scheme of control contained in or authorised by Defence Regulations, such charge as may be specified in the Order: 2 & 3 Geo. 6 c. 62.

And Whereas the Cold Storage (Control of Undertakings) Order, 1948(a), made by the Minister of Food under Regulations 55 and 55AA of the Defence (General) Regulations, 1939(b), as having effect by virtue of the Supplies and Services (Transitional Powers) Act, 1945(c), as extended by the Supplies and Services (Extended Purposes) Act, 1947(d), contains a scheme of control of cold storage undertakings:

And whereas the Cold Storage (Control of Undertakings) (Charges) Order, 1948(e), provided for imposing and recovering in connection with that scheme, the charge therein specified:

(a) S.I. 1948 No. 1074, p. 401 above.
(b) *See* Note, p. 15 above.
(c) 9 & 10 Geo. 6. c. 10; and S.R. & O. 1945 (Nos. 1611 and 1615–25) II, pp. 39 and 45–56.
(d) 10 & 11 Geo. 6. c. 55.
(e) S.I. 1948 No. 1093.

And Whereas the last recited Order has ceased to have effect and it is desired to provide for imposing and recovering, in connection with that scheme, the charge hereinafter specified:

Now, therefore, the Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred upon them by sub-section (1) of Section 2 of the Emergency Powers (Defence) Act, 1939, Section 5 of the Supplies and Services (Transitional Powers) Act, 1945, and of all other powers enabling them in that behalf, hereby make the following Order:—

1. In this Order the following expressions have the meanings hereby respectively assigned to them:—

(*a*) " The Minister " means the Minister of Food;

(*b*) The expressions " cold storage undertaking," " cold store " and " storekeeper " have the meanings respectively assigned to them by the Cold Storage (Control of Undertakings) Order, 1948(**a**);

(*c*) The expression " chargeable storage space " in relation to any cold store means the total refrigerated space of not less than 5,000 cubic feet clear of cooling pipes, ducts, coils or other apparatus, suitable for the safe storage of produce owned by the Ministry of Food at temperatures efficiently maintainable at 14 to 16 degrees Fahrenheit, that space to be reckoned only below a height of 12 feet from the floor; provided that, by agreement between the Minister and the storekeeper, any refrigerated space suitable for temperatures at zero or sub-zero Fahrenheit contained in any cold store may be excluded from the chargeable storage space of that store;

(*d*) The expression " accounting period " means the period beginning on the 17th day of July, 1948, and ending on the 27th day of August, 1948, and each successive period of thirteen weeks thereafter;

(*e*) The expression "gross revenue " in relation to any chargeable storage space means the aggregate of handling charges, rents, and all other revenue:—

(i) received by or accruing to the storekeeper in respect of goods dealt with by him for account of the Minister; and

(ii) received by the storekeeper in respect of goods dealt with by him otherwise than for account of the Minister

in connection with the operation of the said space;

(*f*) The expression " direct costs " in relation to any chargeable storage space means the aggregate of the following expenses incurred in connection with that space:—

(i) wages, including National Insurance contributions;

(ii) power and refrigeration expenses;

(iii) maintenance and running repairs (exclusive of renewals);

(iv) a composite allowance in respect of site value, depreciation, and obsolescence to be calculated as follows:—

Stores with a total refrigerated space (irrespective of maintainable temperature) of:—

100,000 cu. ft. or less, at 6d. per cu. ft. per annum.
100,001 to 200,000 cu. ft., at 5d. per cu. ft. per annum.
200,001 cu. ft. and over, at 4d. per cu. ft. per annum.

Marginal relief will apply.

(**a**) S.I. 1948 No. 1074, p. 401 above.

(v) rates;

(vi) any other expenses approved by the Minister as being direct costs.

2. Every storekeeper shall within fourteen days of the end of each accounting period make a return to the Minister or as he may direct and in a form approved by him of:—

(*a*) the gross revenue of the storekeeper in respect of the chargeable storage space of each of his cold stores during that accounting period; and

(*b*) the direct costs incurred by him during that period in respect of the chargeable storage space of each of his cold stores.

3. Every storekeeper shall in respect of the chargeable storage space of each cold store owned by him or in his possession or control, pay the Charge imposed by this Order, which shall be, for each accounting period, such an amount as is certified by or on behalf of the Minister to represent the excess, if any, of the gross revenue of that space for that period over the aggregate of the direct costs of that space during that period and a sum calculated at the rate of 6d. per cubic foot per annum of that space available in that cold store during that period.

4.—(1) The amount of the Charge payable under this Order shall be due and payable to the Minister or as he may direct within fourteen days next following the issue of a certificate by or on behalf of the Minister under Article 3 hereof.

(2) The amount of any Charge due and payable under this Order shall be recoverable as a debt due to the Crown and also in England shall be recoverable by the Minister in the same manner as a civil debt under Section 35 of the Summary Jurisdiction Act, 1879(a), is recoverable.

5.—(1) Any storekeeper who, having paid any Charge imposed by this Order, disputes the certificate issued by or on behalf of the Minister under Article 3 hereof in respect of the Charge may refer the matter to the decision of such accountant as shall be appointed by the President of the Institute of Chartered Accountants of England and Wales for the purpose and the decision of that person shall be final and conclusive.

(2) The Minister shall within fourteen days of the publication of the decision of that person refund to the storekeeper the amount, if any, by which the amount of the Charge paid by him for that accounting period exceeds the amount found due by that person.

6. All moneys received by the Minister in respect of any Charge payable under this Order shall be paid into the Ministry of Food Cold Storage Account.

7. Subject to the provisions of Article 5 hereof, the moneys so paid into the said Account under this Order shall, after defraying thereout the expenses incurred by the Minister in connection with the Cold Storage (Control of Undertakings) Order, 1948, and this Order, be applied by him in accordance with arrangements made or to be made by the Treasury and the Minister for the purposes set out in the Schedule to this Order.

8. The Minister may, with the consent of the Treasury, by notice in writing given to any storekeeper, exempt him from the provisions of this

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(a) 42 & 43 Vict. c. 49.

Order, either generally or for such period as may be specified in the notice, and may, with such consent, by notice in writing given to that storekeeper, withdraw the exemption so granted, and thereupon the provisions of this Order shall again forthwith apply to that storekeeper.

9. Notwithstanding anything to the contrary contained in this Order, the provisions of the Order shall not apply to any storekeeper who, immediately before the 29th day of May, 1948, was not subject to the provisions of the Cold Storage (Control of Undertakings) (Charges) (No. 2) Order, 1941, as amended(**a**) until the Minister shall, with the consent of the Treasury, have given a notice in writing to that storekeeper applying the provisions of the Order to him.

10. The Cold Storage (Control of Undertakings) (Charges) (No. 2) Order, 1941, as amended(**a**) is hereby revoked, but without prejudice to any proceedings in respect of any contravention thereof.

11. This Order shall come into force on the 17th day of July, 1948, and may be cited as the Cold Storage (Control of Undertakings) (Charges) (No. 2) Order, 1948.

Dated the 13th day of July, 1948.

C. J. Simmons,
J. W. Snow,
Two of the Lords Commissioners of
His Majesty's Treasury.

SCHEDULE.

(i) To provide that each storekeeper in respect of the chargeable storage space of each of his cold stores shall receive a minimum revenue to be agreed between the Treasury and the Minister; and

(ii) Subject to the foregoing paragraph, for such further purposes as the Treasury and the Minister may approve.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

This Order re-enacts with slight amendments, the Cold Storage (Control of Undertakings) (Charges) Order, 1948, which lapsed on the 22nd June, 1948. The only amendment of substance is that the first " accounting period " under the Order is the period beginning on the 17th July, 1948, and ending on the 27th August, 1948.

(**a**) S.R. & O. 1941 (No. 268) II, p. 1826; and S.R. & O. 1944 (No. 1089) II, p. 1714.