





### **Commodity Levies (Arable Crops) Order 2006**

#### **Clause 13**

Every grower of arable crops and collection agent must supply to FAR any information that FAR requests in writing for the purpose of calculating the levy.

#### **Clause 19 Records (relevant sections):**

1. Every grower MUST, in every levy year, keep records of the following matters and retain those records for at least 2 years after the end of that levy year:
  - (a) each quantity of arable crop sold by the grower; and
  - (b) the price paid for each quantity of arable crop; and
  - (c) the name and address of the buyer of each quantity of arable crop
2. Every grower who assigns any quantity of arable crop for use within the grower's farming operation or processes the arable crop before sale must, in every levy year, keep records of the following matters and retain those records for at least 2 years after the end of that levy year:
  - (a) the quantity of arable crop assigned for use or processed (as the case may be); and
  - (b) in the case of arable crop assigned for use within the grower's farming operation, the purpose that the quantity of arable crop was assigned for.
4. Every collection agent who forwards levies to FAR must, in every levy year, keep records of the following matters and retain those records for at least 2 years after the end of that levy year:
  - (a) each quantity of arable crop sold by a grower to the collection agent; and
  - (b) the price paid for each quantity of arable crop; and agent; and
  - (c) the name and address of the grower

### **Commodity Levies (Maize) Order 2006**

#### **Clause 12**

Every grower of maize and collection agent must supply to FAR any information that FAR requests in writing for the purpose of enabling it to calculate the levy.

#### **Clause 18 Records (relevant sections):**

1. Every grower MUST, in every levy year, keep records of the following matters and retain those records for at least 2 years after the end of that levy year:
  - (a) each quantity of maize seed bought by the grower; and
  - (b) the name and address of the seller of each quantity of maize seed
2. Every collection agent who forwards levies to FAR must, in every levy year, keep records of the following matters and retain those records for at least 2 years after the end of that levy year:
  - (a) each quantity of maize seed purchased by a grower from the collection agent; and
  - (b) the name and address of the grower

Under the Commodity Levies Act 1990, Section 15 of the Commodity Levies Act 1990 permits FAR to request that an audit be conducted of the farmers and companies responsible for paying or forwarding the FAR levy for compliance purposes.

As a reminder the levy is to be paid on:

- \* All farmer to farmer transactions. These include sales to dairy farmers, deer farmers etc. Paid by the farmer selling all arable crops except maize.
- \* All on farm use such as feeding livestock in another part of the business. Paid by the farmer selling all arable crops except maize.
- \* All first point of sale to wholesalers (mills, seed merchants etc). Forwarded by the company for all arable crops except maize.
- \* All sale of maize seed to farmers. Forwarded by the company making the seed sale.