

Under all three Commodity Levies Orders 2018: Arable Crops, Maize and Cereal Silage the grower is responsible for completing the return. The relevant clauses are stated as follows:

Records

Growers must keep records

- (1) A grower who sells arable crops must, in each levy year, keep records of—
 - (a) each quantity of arable crops sold; and
 - (b) the price paid for each quantity of arable crops; and
 - (c) the name and address of the buyer of each quantity of arable crops; and
 - (d) the amount of levies paid.
- (2) A grower who assigns any quantity of arable crops for use within the grower's farming operation or processes the arable crops before sale must, in each levy year, keep records of—
 - (a) the quantity of arable crops assigned for use or processed (as the case may be); and
 - (b) in the case of arable crops assigned for use within the grower's farming operation, the purpose that the quantity of arable crops was assigned for.

Collection agents must keep records

- (3) A collection agent must, in each levy year, keep records of,—
 - (a) for each grower from whom the collection agent bought arable crops,—
 - (i) each quantity of arable crops bought from the grower; and
 - (ii) the price paid for each quantity of arable crops; and
 - (iii) the grower's name and address; and
 - (b) each amount of levy money paid to FAR and the date of each payment.

FAR must keep records

- (4) FAR must, in each levy year, keep records of, —
 - (a) for each amount of levy money received,—
 - (i) the amount received; and
 - (ii) the date on which it was received; and
 - (iii) the name and address of the person who made the payment;
 - (b) how the levy money was spent and invested.
- (5) Records must be kept for 2 years
The records required by clauses 20 to 22 must be kept for at least 2 years after the end of the levy year to which they relate.

Returns

- (1) FAR may request, in writing, from each grower and collection agent any information that FAR reasonably requires to determine the amount of levy payable by the grower or collection agent.
- (2) Each grower and collection agent must, as soon as is reasonably practicable after receiving a request from FAR, supply FAR with a written return of the information requested."

Commodity Levies (Cereal Silage) Order 2018

"Clause 3 Interpretation

Cereal silage means whole cereal or pulse crops grown and harvested for silage or processed and stored for animal feed."

Examples of the above are whole crop cereals or pulses cut after flowering for silage, baleage, earlage, alkagrain, alkalage or cereal hay.

As a reminder; the levy is to be paid on:

- **All farmer to farmer transactions.** These include sales to dairy farmers, deer farmers, pig farmers etc. Paid by the farmer selling arable crops (*excluding maize*).
- **All own on-farm use.** i.e. feeding livestock in another part of the business. Paid by the farmer growing and using the arable crops (*excluding maize*).
- **All first point of sale to A Collection Agent** (mills, seed merchants etc). Forwarded by the Collection Agent (Merchant, Company, Wholesaler) (*excluding maize*).
- **All sales of maize seed to farmers.** Forwarded by the company making the maize seed sale.
- **Cereal silage** harvested. *The owner of the cereal silage crop, at the time of harvest is responsible for paying the levy.*

The Commodity Levies Act 1990, Section 15, 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.