

Wholesaler Annual Return Form for 1 January 2019 – 31 December 2019

To be completed by all wholesalers of arable and maize crops.
Return to FAR no later than **Friday 13 March 2020.**



Foundation for Arable Research
PO Box 23133, Hornby
Christchurch 8441
Phone: 03 345 5783
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Web: www.far.org.nz

FAR requests that all wholesalers of arable and maize seed complete and return this form by **Friday 13 March 2020** under the Commodity Levies (Arable Crops) and Maize Orders 2018. Relevant clauses are set out on the reverse of this form.

Please complete and return to FAR, PO Box 23133, Hornby, Christchurch 8441 by Friday 13 March 2020.

I/we declare that for the year 1 January 2019 – 31 December 2019:

- | | |
|---|--|
| 1. I/we have purchased grain/seed (arable crops excluding maize) from growers | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| 2. I/we have forwarded a FAR levy on all arable crops purchased at first point of sale (from growers) | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| 3. I/we have sold maize seed to growers | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| 4. I/we have forwarded a FAR levy on all maize seed sold to growers | Yes <input type="checkbox"/> No <input type="checkbox"/> |

This return is made on behalf of all sole traders/partnerships/trusts and companies purchasing arable crops and/or selling maize seed at the address above.

A buyer generated tax invoice can be completed online at www.far.org.nz or contact the FAR office for a form.

5. Signed _____ Dated / /

First Name: _____ Last Name: _____ (Please print)

I declare that the information given in this form is a true and correct return.

Please update any address information as required.

Telephone :

Mobile :

Fax :

Email :

The information provided may be used for auditing purposes.



Commodity Levies Arable Crops and Maize Orders 2018 – Relevant clauses

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 2018 – Relevant clauses

Growers must keep records

- (1) A grower who harvests cereal silage must, in each levy year, keep records of—
 - (a) the area of land from which cereal silage is harvested; and
 - (b) the date on which the levy was received; and
 - (c) the person who paid the levy; and
 - (d) how (if at all) amounts of levy were invested; and
 - (e) how and when amounts of levy were spent.

FAR must keep records

- (1) The records required by must be kept for at least 2 years after the end of the levy year to which they relate.

Under 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.

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) Forward 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.*