

Return of transactions in cereals grown in the UK



Did you know you can return online?

levyportal.ahdb.org.uk

Due date:

Payment due:

Are the details above correct?

If no, please complete the section below.

Registered business name

Trading name

Address line 1

Address line 2

Address line 3

Town

County

Postcode

Main contact details

Title

First name

Surname

Job title

Email address

Phone number

Mobile number

We take the privacy and security of your personal data very seriously. Our purpose for collecting the information required on this Cereal and Oilseeds Levy Return is to enable AHDB to fulfil our statutory functions including levy collection and verification. We will supplement this with data from the public domain and third parties. If required, for regulatory or animal/plant health purposes, we will share your data with government departments and/or agencies (or their appointed agents) to enable them to assess risk and to contact you. As part of our statutory functions, we will also use your data to enable AHDB to carry out research. We do profiling to understand how we can ensure our communications are more relevant and timely. We will also produce aggregated and anonymised reports to enable the industry to make better trading and business planning decisions. We will never sell your personal data to third parties and the sensitive business information you provide will be treated as 'commercial in confidence'. For information on your data rights and for further details on how we use and protect your data and how you can contact us, please read the 'Privacy of your personal information' statement on the reverse of this form.

Statutory requirement

Any person who buys cereal or oilseed grown in the United Kingdom from the grower must pay a levy. The levy is based on the weight bought. The levy consists of two parts, the grower levy and the buyer levy; when he buys cereal, the buyer must deduct the grower levy from the price he pays, and hold it on trust for the Agriculture and Horticulture Development Board; he must pay the remainder of the levy to the Board.

In the case of oilseed, the buyer must deduct all the levy from the price he pays the grower, and hold it on trust for the Agriculture and Horticulture Development Board; and pay it to the Board. Any person who by way of business carries out an industrial process to cereal grown in the United Kingdom must pay a levy to the Agriculture and Horticulture Development Board. The levy is based on the weight of cereal to be processed. This paragraph does not apply in relation to cereal processed by, or for, the person who grew them.

Any person liable to pay levy relating to cereal to the Agriculture and Horticulture Development Board must notify it of the amount of cereal bought, processed or sold on which levy is due in each three-month period ending 31 December, 31 March, 30 June and 30 September, and any person liable to pay levy relating to oilseed must notify the Board of the amount of oilseed bought in the six-month period ending 31 December and 30 June each year. That person must notify within 28 days of the end of any period. He must then pay to the Board the amount of levy due within a further 21 days.

Declaration

Name

Signature

Date

Position

By signing, you agree it is an offence under the Agriculture and Horticulture Development Board Order 2008 to knowingly provide false or misleading information in this Return. By signing, you confirm these figures are accurate to the best of your knowledge.

For AHDB use only

Period for which the below table applies

Figures shown should be the quantities, in whole tonnes, of UK-grown cereals.

For help with filling out the section, please call the levy department on 02476 478602 or email levy@ahdb.org.uk

| Crop (in tonnes) | Buyer | Processor (animal feedstuffs) | Processor (human and industrial) |
|------------------|-------|----------------------------------|-------------------------------------|
| Barley | | | |
| Maize | | | |
| Mixed corn | | | |
| Oats | | | |
| Rye | | | |
| Triticale | | | |
| Wheat | | | |
| Overall total | | | |

This form must be completed, signed and returned to AHDB Levy Department, Stoneleigh Park, Kenilworth, Warwickshire CV8 2TL within 28 calendar days following the end of the period to which this return relates – see details below. Alternatively, the completed form can be emailed to levy@ahdb.org.uk. On receipt of the form, AHDB will issue a VAT invoice. Payment of the levy due must then be made within 49 calendar days of the end of the period covered by this return – see dates below.

NOTE: The higher rate of levy (standard rate plus 10%) is chargeable on late payments

| Date Return issued | Date form to be returned | Date levy payment due | Type of Return | Category | Period relating to |
|--------------------|--------------------------|-----------------------|----------------------|--|-----------------------|
| 1 January | 28 January | 18 February | Quarterly cereals | Cereals (>250t bought/1,000t processed p.a.) | 1 October–31 December |
| | | | Half-yearly Oilseeds | Oilseeds | 1 July–31 December |
| 1 April | 28 April | 19 May | Quarterly cereals | Cereals (>250t bought/1,000t processed p.a.) | 1 January–31 March |
| 1 July | 28 July | 18 August | Quarterly cereals | Cereals (>250t bought/1,000t processed p.a.) | 1 April–30 June |
| | | | Annual cereals | Cereals (>250t bought/1,000t processed p.a.) | 1 July–30 June |
| | | | Half-yearly Oilseeds | Oilseeds | 1 January–30 June |
| 1 October | 28 October | 18 November | Quarterly cereals | Cereals (>250t bought/1,000t processed p.a.) | 1 July–30 September |

Return of transactions in cereals grown in the UK

Are you liable for levy?

The following are obliged to collect and pay to the Agriculture and Horticulture Development Board (AHDB) levies on cereals and oilseeds grown and cereals processed in the UK. For the purposes of levy collection, 'principals' can include agents and financial intermediaries who can therefore be considered to be 'buyers'.

- Any person or organisation who buys cereals or oilseeds grown in the UK from the grower
- Any person or organisation who, by way of business, carries out an industrial process to cereals grown in the UK
- Any UK grower who sells cereals or oilseeds directly to a person or organisation outside the UK or into intervention

Levy is not liable in relation to cereal processed by or for the person that grew them. It is an offence to provide false or misleading information relating to levy obligation to AHDB. Any person obliged to pay levy must keep sufficient records to enable AHDB to establish how much levy is due and must produce them to an officer of AHDB or a subsidiary company on demand. Failure to comply is an offence. If you would like to register as a levy payer, please contact the levy team on levy@ahdb.org.uk or

02476 478602

Levy Rates

The following rates are in pence per tonne exclusive of VAT.

| | |
|--|------|
| Cereal grower | 46p |
| Cereal buyer (dealer) | 3.8p |
| Cereal processor – animal feeding stuffs | 4.6p |
| Cereal processor – non feeding stuffs (human and industrial/other) | 9.5p |
| Oilseeds grower | 75p |

The cereals levy is in two parts: the grower levy and the buyer levy. When cereals are bought, the buyer must deduct the grower levy from the price paid and hold it on trust for AHDB. The buyer may then take 5% of the combined grower levy and buyer levy as commission and pay the remainder to AHDB. The oilseeds levy is recoverable in full by the buyer from the grower. Buyers must deduct all the levy from the price they pay the grower and hold it on trust for AHDB until payment is due.

How Do I Pay?

If you are liable to pay levy, you must regularly complete a return form declaring the tonnage of cereals or oilseeds you have bought or processed in the period since your last return.

- For oilseeds, the return must be completed every six months
- For cereals, the return must be completed annually if less than 250 tonnes is bought or 1,000 tonnes processed in any year
- For cereals, the return must be completed quarterly if more than 250 tonnes is bought or 1,000 tonnes processed in any year

Returns must be received by AHDB within 28 calendar days of the end of the return period. Failure to make a return by the end of this period is an offence. Upon receipt of your completed return, AHDB will invoice you for the amount due, which must be paid within 49 calendar days of the end date of the period covered by the return. A higher levy rate (standard rate plus 10%) is applicable for late payment. The late payment portion of the grower levy cannot be recovered from the grower by the buyer.

What if I haven't bought or processed any leviable crops during this period?

If you haven't bought or processed cereals or oilseeds in the period covered by the return, please confirm this by making a NIL return, on the form or by email, so we know you haven't just forgotten to make a return.

What happens if I don't fill in the return?

If the return is not received within 28 calendar days of issue, AHDB may estimate the tonnage you are liable to pay levy on. If AHDB doesn't receive a completed return within 28 calendar days of our notifying you of the estimate, you will become liable to pay levy on the estimated amount.

About AHDB Cereals and Oilseeds levy investment

AHDB Cereals and Oilseeds is funded by a statutory levy raised on growers, buyers and processors of cereals and oilseeds grown in the UK. Levies are payable to AHDB on the following crops:

- Cereals: wheat (including durum wheat), barley, oats, rye, maize, triticale or any two or more of such cereals grown as one crop (mixed corn)
- Oilseeds: rapeseed, linseed, soyabean, sunflower seed or any two or more of such oilseeds grown as one crop

All levies on cereals and oilseeds collected by AHDB are ring-fenced for AHDB Cereals and Oilseeds activities including research and knowledge transfer programmes, supply chain and business improvement activities, market intelligence, exports and consumer marketing on behalf of the cereals and oilseeds sector.

The Privacy of your personal information and AHDB

At the Agriculture and Horticulture Development Board (AHDB) we take the privacy and security of your personal information very seriously. We will never sell your data to third parties and we will treat the sensitive business information you provide as 'commercial in confidence'. How we use your information and take care of it is explained here.

Who we are and how to contact us

Your information will be held by AHDB, we are a statutory UK levy board and you can find out more about us at www.ahdb.org.uk

If you have a query, you can contact the levy team at
E: levy@ahdb.org.uk
T: 02476 478602

Alternatively, you can write to:

Data Protection Officer (DPO), AHDB, Stoneleigh Park,
Kenilworth, Warwickshire CV8 2TL
E: data.protection@ahdb.org.uk

What personal information we collect and why

The personal information we collect will be your title, first name, surname, complete mailing address, telephone number, mobile number and email address to enable AHDB to fulfil the statutory functions given to us by Parliament. As such, our lawful basis for processing your information is called 'public task'.

How we will use your information

We will use your personal information for levy collection and verification purposes, and to enable AHDB to carry out research on behalf of the industry, to invite you to participate in research and to contact you about how your levy is being spent and ways in which you can engage with and benefit from the knowledge exchange programme.

We will do profiling to help us to understand how we can make our information and services more relevant and timely. We will supplement the information you provide where deemed necessary with data from the Defra group and or the devolved administrations including Scottish Government Rural Payments and Inspections Directorate, Welsh Government Rural Payments Wales as well as from the public domain, third parties, satellite and other field scanning technologies, to help combat levy avoidance and to assist with profiling.

We will also produce aggregated and anonymised reports to enable the industry to make better trading and business planning decisions.

How we will keep your information safe

We will ensure there are appropriate technical controls in place to protect your personal information. For example, we use encryption and we store data within AHDB's secure network and cloud environment. Both of these are independently audited.

Where we use third-party suppliers or partners to collect or process personal information we put a contract or data sharing agreement in place that sets out our expectations and requirements, especially regarding how they manage the personal data and fully comply with all applicable UK Data Protection legislation.

What third parties will be involved

At times, AHDB uses reputable third-party suppliers to help process requests and provide you with information. For example, sending you the latest factsheets on research results. AHDB requires all such third parties to treat your personal information as fully confidential.

We will never sell your personal information to third parties and we will not release your personal information to any company outside of AHDB for their mailing or marketing purposes.

If required, for regulatory or animal/plant health purposes, we will share your information with the Chemicals Regulation Division (CRD), Health & Safety Executive (HSE), Animal & Plant Health Agency (APHA), Food Standards Agency (FSA), the Rural Payments Agency (RPA), the Environment Agency, the Department for Environment, Food and Rural Affairs (Defra) or its equivalents in the devolved administrations or their appointed agents to enable them to assess risk and to contact you.

Third-country transfers

AHDB's own systems and storage are within the European Economic Area (EEA). Some of our suppliers or partners process personal information on our behalf outside the EEA, where a recognised data security protocol is in place between the EU/UK and the third country (e.g. the EU-US Privacy Shield). A contract or data sharing agreement is always put in place, setting out our requirements regarding the handling of personal information.

How long we will keep your data

We will retain your personal information for no longer than necessary for the purpose it was obtained, unless a longer retention period is required or permitted by law.

Your Rights

By law you have certain rights over your personal data that we hold – see www.ico.org.uk for guidance on your rights. You have the right to ask us to correct any errors, the right to ask for a copy of the personal data we hold about you, and the right to object (based on your specific situation) to AHDB's processing or profiling for a public task. To enquire about exercising any of these rights please contact the Data Protection Officer using the details given at the top of this section. We may need to verify your identity before implementing your request.

The AHDB Privacy Policy

The full AHDB Privacy Notice can be found on our website at ahdb.org.uk/PrivacyNotice

Ref: Cereal & Oilseeds Return Form 2020-2021