



TAX INVOICE  
Buyer Created Invoice – IRD approved  
GST No. 63 625 078

**Foundation for Arable Research (Inc)**  
**Arable Crops (excluding maize)**  
**Levy Return Form**

**This form can be completed online at [www.far.org.nz](http://www.far.org.nz)**

**Additional forms can be downloaded at [www.far.org.nz](http://www.far.org.nz) or contact the FAR office on  
Phone: 03 345 5783, Fax: 03 341 7061, Email: [far@far.org.nz](mailto:far@far.org.nz)**

I/We hereby declare the following to be all levies deducted from all first point of sale or transfer of arable crops sold

from ..... (month) to ..... (month) of ..... (year)

**Name of Company/Grower:** .....

First Name: ..... Last Name: .....

Postal Address: .....

Phone: ..... Mobile: .....  
*(Include area code eg 03 345 5783) (Include network code 021 123 4567)*

Email: .....

Crop	Type	Harvest Year	Total Weight	\$/Tonne Or Kg	Value Of Purchase	Levy Rate	Levy GST Exclusive
Wheat	Feed					0.9%	
		Milling	Biscuit				0.9%
	Bread					0.9%	
	Barley	Feed				0.9%	
		Malting				0.9%	
	Oats	Oats				0.9%	
	Other Cereals	Triticale				0.9%	
		Other Cereals				0.9%	
	Pulses	Beans				0.9%	
		Peas				0.9%	
Other Pulses					0.9%		
Oilseed Rape					0.9%		
SEED	Open Pollinated Vegetable Seed Crops (OPVSC)	Asian Brassicas				0.9%	
		Beets/Chard				0.9%	
		Cabbage				0.9%	
		Carrots				0.9%	
		Corn salad				0.9%	
		Radish				0.9%	
		Other OPVSC				0.9%	

Crop	Type	Harvest Year	Total Weight	\$/Tonne Or Kg	Value Of Purchase	Levy Rate	Levy GST Exclusive	
SEED	Hybrid Vegetable Seed Crops (HVSC)	Asian Brassicas				0.6%		
		Beets/Chard				0.6%		
		Cabbage				0.6%		
		Carrots				0.6%		
		Radish				0.6%		
		Spinach				0.6%		
		Other HVSC				0.6%		
	Forage Brassicas (FB)	Kale				0.9%		
		Rape				0.9%		
		Swede				0.9%		
		Turnip				0.9%		
	Other crops	Other FB				0.9%		
		Borage				0.9%		
		Buckwheat				0.9%		
		Coriander				0.9%		
		Linseed				0.9%		
		Phacelia				0.9%		
		Other Crops				0.9%		
	SEED	Grass	Cocksfoot				0.9%	
			Fescue				0.9%	
Ryegrass						0.9%		
Other Grasses						0.9%		
Legumes		Red Clover				0.9%		
		White Clover				0.9%		
		Other Legumes				0.9%		

<b>FAR Levy – sub Total</b>	\$
+ GST (15%)	\$
<b>Total</b>	\$
Less 1% optional collection fee	\$
<b>TOTAL FAR PAYMENT</b>	\$
Please send a cheque payable to Foundation for Arable Research or direct credit to <b>06 0501 0657860 25</b>	

Signed: ..... Date: .....

Please send this invoice to the Foundation for Arable Research, PO Box 23133, Hornby, Christchurch 8441. Payment can be made by cheque, direct credit or credit card one month from completion and submission of this form.

**ADDING VALUE TO THE BUSINESS OF CROPPING**





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**ADDING VALUE TO THE BUSINESS OF CROPPING**



**FOUNDATION FOR ARABLE RESEARCH (Inc)**  
PO Box 23133, Hornby, Christchurch 8441

## **FAR RESEARCH LEVY**

**The Commodity Levies (Arable Crops) Order 2018 requires that a levy for research be paid on all first point of sale of, or at transfer to another operation of, for all arable crops, (excluding maize).**

**The levy is to be deducted and paid to FAR at one of the following stages:**

- 1. By wholesalers (merchants, feed lots, brokers, millers, processors) for arable crops sold to them.**
- 2. By the grower/seller of arable crops used further in the Grower's on-farm operation (e.g. used for stock feed, pigs, sheep etc) or sold directly to other parties not identified in 1. above (e.g. to other farmers, poultry and pig producers, equine industry), whether the commodity is sold directly or further processed (e.g. as compound animal feeds).**

The levy is payable on the value of the harvested crop (excl. GST) before the deduction of any seed royalties and further processing costs, and prior to the addition of any storage increments.

The grower or wholesaler completing this form can deduct an optional collection fee of 1% of the total payment due. If not deducted, this collection fee will be used to fund research of benefit to the industry.

**To complete the form:**

Total Weight x \$ per tonne or kg = Value of Purchase x Levy rate = Levy (GST excl) / commodity.

Total all levies + GST = Total Levy (GST incl).

Total Levy (GST incl) - 1% Optional collection fee (GST incl) = Levy payment due to FAR.

**FAR will randomly audit for compliance. The levy order requires records, including quantity traded, price paid, name and address of the seller or purchaser, to be kept for two years.**

If you have any queries about FAR levies please phone the FAR office 03 345 5783.

**Arable Crops Exemption of payment of levy (taken from the Commodity Levies Arable Crops Order 2018)**

**Clause 6 (a) and (b)**

However, a grower is exempt from paying the levy in a levy year in respect of any quantity of arable crops if-

(a) the grower uses the arable crops in the grower's farming operation; and (b) the amount of the levy that would otherwise be payable on the arable crops in that levy year does not exceed \$50(excluding GST).