

# Horticulture Return

1 April 2017 to 31 March 2018



Did you know you can pay by Direct Debit?



Due date: 30 June 2018  
Payment due: On Invoice

## 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 Horticulture Levy Return is to enable AHDB to fulfil our statutory functions, including levy collection and verification. We will supplement this with data, if required, from the public domain, third parties, satellite and other field scanning technologies, to help combat levy avoidance. 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 and to contact you about how your levy is being spent, and ways in which you can engage and benefit. We will 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 in your Horticulture Return guide.

## Statutory requirement

The Agriculture and Horticulture Development Board Order 2008 requires that, on or before 30 June each year, any person liable to pay levy on horticultural products under the Order must, using the Return form, provide sufficient information to enable the Board to calculate the levy due for the year ending 31 March that year.

You are required to pay levy if you grow horticultural products, sell them or anything derived from them and have an adjusted sales figure from those products or derivatives of £60,000 or more in any year ending 31 March. The Board believes you may be liable to pay levy.

## 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

## Part 1

For help in filling out this section, please see page 4 of this booklet or call 024 7647 8609.

Sales			
What was your financial year end falling between 1 April 2017 and 31 March 2018?			DD / MM / YY
What was the total value of sales of horticultural produce from the accounts for the financial year above? (Including processed produce but excluding product bought in for immediate sale)	Box 1a Wholesale	Box 1b Retail	Box 1t Total sales
	£	£	£
Deductions (Extracted from your accounts)			
Retail adjustment (50% of Box 1b)		Box 2	£
Packaging materials		Box 3	£
Haulage costs		Box 4	£
Produce bought in for growing on and resale		Box 5	£
Cost of the processing procedure (You must specify the processing procedure in Part 2)		Box 6	£
Canning <input type="checkbox"/> Freezing <input type="checkbox"/> Drying <input type="checkbox"/> Juicing <input type="checkbox"/> Extracting <input type="checkbox"/> Any other similar process that substantially alters the raw product <input type="checkbox"/>			
Total deductions (Add Boxes 2, 3, 4, 5 and 6)		Box 7	£
Adjusted sales figures – on which the levy (0.5%) is calculated (Box 1t less Box 7)		Box 8	£

## Part 2 Additional Information

### Please provide additional information we may need to process your Return

If you have ticked the processing 'Any other similar process that substantially alters the raw product' in Part 1, please specify the processing you wish to claim. Failure to do so will result in the processing being disallowed.

### How would you like to pay? (Please tick one)

- I wish to pay the levy due in four instalments by Direct Debit (Only if your Return is submitted before 30 June 2018)
- I wish to pay the levy on invoice
- If Direct Debit, have your bank details changed from last year? (This only applies to those who paid by Direct Debit last year)

### Do you carry out horticultural business/production at any other address? (If yes, please provide relevant postcodes below)

1.	2.	3.	4.
----	----	----	----

### Do you let out your land/glasshouses and, if so, to whom? (If yes, please provide details below)

### Do you carry out horticultural business under any other name? (If yes, please provide details below)

Bulbs and Outdoor Flowers	Allocation of levy (up to 100%)
<b>Bulbs under protection</b>	
Narcissus	
Tulips	
Lilies	
Potted bulbs	
Gladioli	
<b>Field-grown flowers/foilage</b>	
Sunflowers	
Paeonies	
Asters	
Sweet Williams	
Outdoor ornamental Brassicas	

Field Vegetables (including forced crops)	Allocation of levy (up to 100%)
Alliums (bulbs, salad onions, leeks and garlic)	
Asparagus	
Beetroot	
Brassicas	
Carrots and parsnips	
Cucurbits	
Herbs	
Salads (incl. celery & radish)	
Sweetcorn	
Vegetable propagation	
Vining peas	
Other legumes	

Protected Edibles	Allocation of levy (up to 100%)
Cucumbers	
Herbs	
Peppers	
Propagation material	
Salads	
Tomatoes	

Tree Fruit (including propagation materials and produce grown under protection)	Allocation of levy (up to 100%)
Apple (culinary)	
Apple (dessert)	
Cherries	
Nuts	
Pears	
Plums	

Soft Fruit (including propagation materials and produce grown under protection)	Allocation of levy (up to 100%)
Blackcurrants	
Blueberries	
Raspberries	
Rhubarb	
Strawberries	

Hardy Nursery Stock	Allocation of levy (up to 100%)
Climbers	
Conifers	
Heathers	
Hedging	
Herbaceous perennials	
Roses	
Shrubs	
Trees	
Alpines	
Herbs	
Waterplants	

Protected Ornamentals	Allocation of levy (up to 100%)
Bedding plants	
Herbs (non-edible)	
<b>Pot plants</b>	
Begonia	
Cyclamen	
Chrysanthemum	
Poinsettia	
Other pot plants	
Propagation	
<b>Protected cut flowers</b>	
Lisianthus	
Column stocks	
Chrysanthemum	
Alstromeria	

If the crop you grow isn't listed, please give details	Allocation of levy (up to 100%)

# How to fill out your Horticultural Return Form

## Part 1: This part must be completed if you are liable to pay levy.

All figures entered in Boxes 1–6 should be extracted from your financial accounts for the accounting year ending between 1 April 2017 and 31 March 2018. For example, if your accounting period ends on 30 June, you would extract your figures from your accounts ending on 30 June 2017, (your accounting date that falls between 1 April 2017 and 31 March 2018).

Internal transfers between growing and retailing divisions within the business are not sales. Sales to another company within a group should be included.

### Box 1a – Wholesale

Sales of your own produce to retailers, markets and other traders.

### Box 1b – Retail

Sales of small quantities or individual items of your own produce to consumers from premises approved for retail use by the Local Authority and subject to National Non-Domestic Rates.

### Box 2: Retail adjustment (50% of Box 1b)

This deduction makes an allowance for the added cost of operating retail premises reflected in the higher sales price of items sold.

### Box 3: Packing materials

The cost of materials used in preparing the produce for sale.

- Protecting the product during transportation to market (eg cardboard, polystyrene, plastic cartons, boxes, punnets)
- Presentation packaging (eg plastic wrap, sleeving for cut flowers, labels, plant care labels and ornamental outer pots)
- Excluded are pots, growing trays or growing media

## Horticulture Return Guide 2018

### Are you liable for levy?

You are liable for the AHDB Horticulture Levy if you do the following:

- Grow horticultural products specified below
- Sell those products grown by you, or anything derived from such products
- Have adjusted sales figures from those products or derivatives in any year ending 31 March of £60,000 or more

### Horticultural products

#### Vegetables grown in the open

- All vegetables grown in the open and sold for human consumption, including watercress but excluding potatoes

#### Fruit

- All soft fruit and orchard fruit, including nuts but excluding varieties of apples certified as cider apples, and varieties of pears certified as perry pears, by the

### Box 4: Haulage costs

The cost to you of transporting your horticultural produce to your customer from your premises. This can include either:

- Transportation supplied by third parties
- Your own vehicle(s).

### Box 5: Produce bought in for growing on

The cost of produce bought in with the intention of growing on prior to resale. Please note that you may include in this deduction the net cost (see below) to you of plants grown on to fruit or vegetables that will be sold (eg apple trees, strawberry plants, raspberry canes, cucumber plants etc.). Net cost is the amount it has cost you after the deduction of any subsidies or grants received (eg any matching subsidies from EU producer organisations). Please note that the sales value of such produce should be included in Box 1. The cost of seed is not deductible.

### Box 6: Processing costs

This box does not relate to the majority of growers. If, however, you think you are entitled to claim a processing procedure you must be detailed in the additional information box. Failure to inform us of the details of your claim for processing procedure will result in any Box 6 entry you have made being disallowed and the adjusted sales figure in Box 8 being recalculated by the Board. If you are in any doubt, please contact the Levy Team, AHDB.

Phone: 024 7647 8609 Email: [levy@ahdb.org.uk](mailto:levy@ahdb.org.uk)

### Box 7: Total deductions

Add together the figures in Boxes 2–6 to give a total value of deductions.

### Box 8: Adjusted sales figure

Subtract the total deductions (in Box 7) from the total sales (Box 1t) to give you your adjusted sales figure.

Agriculture and Horticulture Development Board; hops; and grapes

#### Flowers and bulbs

- All flowers (whether cut or in pots), foliage, flower bulbs, corms, tubers and rhizomes

#### Hardy and other nursery stock

All hardy nursery stock, including:

- Fruit trees, bushes and canes, strawberries for runner production and other fruit stock for transplanting
- Roses (including stock for budding)
- Shrubs and hedging plants
- Ornamental trees and trees for sale for amenity purposes
- Perennial herbaceous plants
- Aquatic plants

All other nursery stock, seedlings and cuttings for propagation.

## Protected crops

- All crops grown in glasshouses and other forms of protection, including pot plants, bedding plants and plants being propagated for growing elsewhere

## Herbs

- All species of herbs

## Levy Rates

### The AHDB levy rates for 2017/18 are:

- 0.50% of the Adjusted Sales Figure
- 0.55% of the Adjusted Sales Figure for late payment

Failure to return a completed Horticulture Return Form will result in an estimate being made. If a valid return form is not received after 28 days of that estimate being made, that estimate will stand.

## How Do I Pay?

If you are liable to pay levy, you can pay in the following ways.

### • **Single payment in full on invoice**

If you fail to return the Horticultural Return by 30 June 2018 or do not wish to pay by Direct Debit instalments, the full amount of levy is payable on invoice. Either a valid Direct Debit mandate must be in force or payment in full must be received on invoice, failing which, debt recovery procedures may be implemented.

### • **Direct Debit**

To pay by Direct Debit instalments, you need to have completed and returned your Horticulture Return Form by the due date and the Board needs to hold a valid Direct Debit mandate. Payments will be collected over four Direct Debit instalments on 31 July 2018, 28 September 2018, 31 December 2018 and 15 March 2019. If the mandate is cancelled or not honoured, any levy outstanding becomes due immediately, including any future instalments.

A Higher rate (Standard rate plus 10%) is applicable for late payment.

## Milestones

Return issued: 30 April

Return due: 30 June

## What if I do not grow or have an Adjusted Sales Figure under £60,000?

If you have not grown horticulture produce in the period stated on the front of the Horticulture Return Form, or you have an adjusted sales figure of less than £60,000, please inform us, either by:

Telephone: 024 7647 8609

Email: [levy@ahdb.org.uk](mailto:levy@ahdb.org.uk)

or by filling in the additional information box and sending back by using the pre-paid envelope enclosed, to:

Levy Department, AHDB, Stoneleigh Park,  
Kenilworth, Warwickshire CV8 2TL

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

If you are liable under the Order to pay the AHDB Horticulture levy, it is a criminal offence not to complete the Horticulture Return Form, in which case legal action may be taken.

## Difficulties completing the Return or paying the levy

The Board, in implementing the Order fairly and consistently, has to take legal action against a very small minority of growers who fail to complete the Return on time (a criminal offence) or pay the levy invoice (a civil debt). The grower will often incur legal costs arising from these defaults, in addition to any levy due. The administration and the Board's legal costs required in those circumstances also divert funds away from essential research work to the detriment of other growers. If you find you are having difficulties in either completing the Return or in paying the levy (even taking into consideration the Direct Debit instalment facility), please keep us informed on 024 7647 8609. If you do not keep us informed of any such difficulty, the Board will act on the assumption that you are attempting to avoid the statutory requirements under the Order.

## Accountant Certification

Each year, the Board, as part of its systematic levy audit procedure, selects a number of growers in order to verify their sales figures. Therefore, if you are selected, you must ensure that a qualified accountant completes the certificate before submitting your Return to the Board's office. If you do not do so, your return will be invalid. It is not the Board's intention that growers incur considerable extra expense in having the certificate completed and most accountants will provide this service as part of the annual audit/accountancy work or charge just a small additional fee. As an alternative, you may attach a copy of your annual accounts providing verification of all the sales and deduction values entered by you on the Return (ie they should include profit and loss account and any supporting schedules). The Board reserves the right to seek further verification of any information provided in lieu of an accountant's certificate. If you or your accountant have any further queries regarding certification, please contact the Levy Team on 024 7647 8609.

## Fairness

We give help and advice whenever we can, however, the responsibility for submitting accurate returns on time, rests with each grower and is a legal requirement. Our staff carry out monitoring and audit activities to ensure the regulations are applied fairly and consistently. We have a clear message from the industry that it expects us to do so.

## For help ...

If you have any questions regarding the AHDB Horticulture Return Form or the AHDB Horticulture Levy, please do not hesitate in contacting the levy department where we will be happy to help.

Phone: 024 7647 8609 Email: [levy@ahdb.org.uk](mailto:levy@ahdb.org.uk)

Post: Levy Department, AHDB, Stoneleigh, Kenilworth,  
Warwickshire CV8 2TL

In certain cases where help is needed, we have a field auditor who can help you to fill out the form. If this is something you are interested in, please contact our levy department on the information above to discuss further.

# 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](http://www.ahdb.org.uk)

If you have a query, you can contact the levy team:

**E:** [levy@ahdb.org.uk](mailto:levy@ahdb.org.uk)

**T:** 024 7647 8609

Alternatively, you can write to:

**Data Protection Officer (DPO), AHDB, Stoneleigh Park, Kenilworth, Warwickshire CV8 2TL**

**E:** [data.protection@ahdb.org.uk](mailto: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 with data 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 (eg 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](http://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](http://ahdb.org.uk/PrivacyNotice)





# Instruction to your Bank or Building Society to pay Direct Debits



9 4 1 2 7 8

**Please fill in the whole form and send it to:**

Agriculture and Horticulture Development Board, Stoneleigh Park, Kenilworth, Warwickshire CV8 2TL

## 1. Name and full postal address of your Bank or Building Society branch

To: The Manager

Bank/Building Society

Address

Post Code

## 2. Name(s) of account holder(s)

## 5. Reference Number

## 3. Branch Sort Code

(From the top right hand corner of your cheques)

  

## 4. Bank or Building Society account number

## 6. Instruction to your Bank or Building Society

Please pay AHDB

Direct Debits from the account detailed on this Instruction are subject to the safeguards assured by The Direct Debit Guarantee.

Signature(s)

.....  
.....

Date

.....

For more information on payment by Direct Debit, please refer to page 3

Bank and Building Societies may not accept Direct Debit Instructions for some types of account



## The Direct Debit Guarantee

- This Guarantee is offered by all Banks and Building Societies that take part in the Direct Debit Scheme. The efficiency and security of the scheme is monitored and protected by your own Bank or Building Society.
- If the amounts to be paid or the payment dates change, you will be told of this in advance by at least 14 days as agreed.
- If an error is made by the Agriculture and Horticulture Development Board or your Bank or Building Society, you are guaranteed a full and immediate refund from your branch of the amount paid.
- You can cancel a Direct Debit at any time by writing to your branch or Building Society. Please send a copy of your letter to AHDB.



