Commodity Levy Summary
Buyer Created Tax Invoice

(IRD approved)

New Zealand Apples & Pears

Invoice Date: _____

Invoice Number: _____

To:		**From:**	
Organisation:	**New Zealand Apples & Pears Incorporated**	*Organisation:*	_____
			_____
Postal Address:	**PO Box 11094 Hastings 4158**	*Postal Address:*	_____
			_____
Email Address:	**info@applesandpears.nz**	*Email Address:*	_____
Phone Number:	**06 873 7080**	*Phone Number:*	_____
Fax Number:	**06 873 7089**	*Fax Number:*	_____
GST Number:	**063-373-775**	*GST Number:*	_____

INSTRUCTIONS

1. Please fill in the personal/organisational details regarding name, address, phone, etc.
2. Collection agents need to record the quantity at the first point of sale of all pipfruit bought from a grower(s) and all pipfruit sold or exported fresh on behalf of growers during the month of sale.
3. Only collection agents may deduct a collection fee.
4. A collection agent is defined as "a person whose business is, or includes: (a) buying pipfruit from a grower for resale or export, (b) selling or exporting pipfruit on behalf of a grower". For further information, please contact New Zealand Apples & Pears Incorporated.
5. Using the workboxes supplied multiply your total Kg by the levy rate shown on the page. This total is the levy amount payable to New Zealand Apples & Pears Incorporated.
6. Send this tax invoice to New Zealand Apples & Pears Incorporated using the contact details provided above.
7. Retain a copy of this invoice for your files.
8. The latest day for payment of the levy is 90 days following the sale or export of the fresh pipfruit.
9. Payment can be made by direct credit to account number 02-0500-0893749-027.
10. Please note that NZAPI will not issue a tax invoice for the supply (levy payable).This will be the only tax invoice issued for this supply.

RETURN FOR PERIOD: _____ to _____

	Quantity Kg		Total kg	
	Local	Export		
Apples				
Pears				Levy Rate 1.25 cents/Kg
Totals				

Levy (Total Kg x levy rate)	_____.__	**A**
GST at 15%	_____.__	**B**
Total Levy (A+B)	_____.__	**C**

Less Collection Fee (Maximum 4% of A) | _____.__ | **D**

GST (at 15% on Collection Fee) | _____.__ | **E**

Total Deductions (D+E)	_____.__	**F**
Total Payable (C-F)	_____.__	