

If you have answered 'YES' to any of the questions above, please provide details in the box below

Declaration

I declare that to the best of my knowledge the information given above is complete and correct.

Signature

Date

Name *(block capitals)*

Tel Number

Position in company

Email address

Fax Number

Declaration of UK turnover, net of VAT, in products approved under COPR 1986 and PPPR 1995 - Guidance notes for completion of form DTL1

• Introduction

New arrangements have been introduced to combine the administration of the Levy exercises previously undertaken separately by CRD Bootle and York (previously PSD). All approval holders are therefore being asked to complete a single declaration form DTL1 to be returned to CRD in York. This change is purely administrative and does not effect the calculation of, or subsequent invoicing of, the three separate levies.

- All approval holders will declare their sales under COPR and PPPR to HSE's Chemicals Regulation Directorate in York on form DTL1.
- All approval holders will receive a single itemised levy invoice from HSE.
- All approval holders will make their levy payment direct to HSE in Bootle.
- There is no double counting of sales or costs/charges.

• General

The approval holder is responsible for ensuring that all relevant sales of both approved agricultural and non agricultural pesticide products are included in the annual turnover declaration requested by CRD.

Turnover declarations are usually requested each autumn and are based on company accounts for the financial year between October 2011 and September 2012.

Approved products include provisional and full approvals under the Control of Pesticides Regulations 1986 (COPR), the Food and Environment Protection Act 1985 (FEPA) and the Plant Protection Product Regulations 1995 (PPPR).

Turnover relates to products sold in the UK only.

An auditor's certificate may be requested to verify the turnover declared by the approval holder (or marketing company if appropriate). Please see page 4 of the DTL1 form.

<p>Auditors statement - EXAMPLE ONLY</p> <p style="text-align: center;">ACCOUNTANTS LETTERHEADED PAPER</p> <p>FAO: Chemicals Regulation Directorate</p> <p>AUDITORS STATEMENT REGARDING DECLARATION OF UK TURNOVER, NET OF VAT IN PRODUCTS APPROVED UNDER THE CONTROL OF PESTICIDES REGULATIONS 1986 AND PPPR 1995</p> <p>We have examined the declaration of turnover (DTL1) submitted by (<i>Full Company Name</i>) in respect of their financial year ended (<i>which must correspond with the company year end as stated on the DTL1</i>).</p> <p>We confirm that the annual turnover of £ has been accurately extracted from the books and records of the company.</p> <p>Yours</p>

• Levy rate

There are separate levy rates for agricultural products approved under COPR, non agricultural products approved under COPR and plant protection products approved under PPPR. These rates are set each year as a percentage of the specific product group turnover declared within the accounting period. Following discussion with the trade associations, invoices are usually issued in January following the declaration of turnover.

• Definition of turnover

Turnover for the purposes of calculating the levy is defined as follows:

(a) UK sales of approved pesticides after deduction of:

- (i) All trade discounts and rebates;
- (ii) Value Added Tax; and
- (iii) Returned products.

(b) The amount stated should be before any deduction of any levy payment.

- (c) Sales should be those made to the first distributor or end user if no distribution chain is involved.
- (d) Sales of imported pesticides where the importer has become the approval holder under COPR/PPPR.
- (e) Sales material should not be included.
- (f) Sales value should include the cost of packaging, containers and labelling.

- **Marketing company**

A marketing company for the purposes of declaring turnover is defined as a company making sales of a product for which it is not the nominated approval holder.

Where each organisation is independent of the other, the approval holder's turnover on sales to the marketing company should be declared.

Where an approval holder makes sales to a marketing company **under its control** then the value of the marketing company's sales should be declared. The approval holder is responsible for ensuring that such sales are declared.

With the prior agreement of CRD, payment can be made by the marketing company, eg where the marketing company pays royalties to the approval holder. In such cases the value of the marketing company's sales should be declared.

- **Service companies**

Where a company holding an approval makes sales of its own products within a service contract, eg pest control services, the turnover declared should exclude the service element of the sales. The basis of calculating the turnover declared should be separately justified to CRD.

- **Combined manufacturer / retailer**

Where an approval holder makes sales of approved products to a retailing arm of the same company, the basis of calculating the turnover declared should be separately justified to CRD.

- **Company merger / take-over**

Where a company purchases another company and/or their products, levy is due from the new approval holder on the combined sales in the levy period unless CRD have been advised that the former approval holder has agreed to pay the levy on sales in the period to the transfer of product to the new company.

- **Combined fertilisers / pesticides mixes**

Sales of such products should be separately identified. Only 25% of the turnover value is used for calculation of the levy but the full value should be declared. CRD will calculate the levy due.

- **Adjuvants**

Adjuvants are not approved products under COPR/PPPR and therefore should be excluded.

- **Non agricultural product type**

In order to help us comply with Freedom of Information Act questions, it would helpful if you could identify the product type using the abbreviations below for each product declared with an HSE number.

Product types and abbreviations are:

Antifouling Product	AF
Aquatic Algicide	AQA
Aquatic Molluscicide	AQM
Avicide	AV
Biocidal Paint	BP
Bird Stupefying Bait	BSB
Insect Repellent	IR
Insecticide	I
Rodenticide	R
Surface Biocide	SB
Vertebrate Control Agent	VCA
Vertebrate Repellent	VR
Wood Preservative	WP
Wood Treatment	WT

- **Contacting us**

Should you have any questions regarding this year's Pesticide Levy, you can contact us at the **Chemical Regulations Directorate (CRD)**, York by:

Telephone : 01904 455853 or 01904 455728
Fax: 01904 455733
Email: levy@hse.gsi.gov.uk