January 2022

Dear Christmas Tree Growers and Brokers in Nova Scotia,

I hope that this letter finds you well. Happy New Year from the Board and Staff of the Christmas Tree Council of Nova Scotia.

In order to be the voice of the industry in Nova Scotia, to promote real, fresh and local trees, to pursue research activities and support growers, even to provide the Journal that you're reading, the Christmas Tree Council looks to a number of sources for its annual budget. One of the major sources of funding comes from the levy paid on Christmas trees by growers and

One of the major sources of funding comes from the levy paid on Christmas trees by growers and exporters.

From time to time I hear confusion about who is responsible for remitting the levy. It might be most simple to think about it as a cost of the grower ... the broker or exporter might send it in, but they will be deducting it from what is paid or payable to the grower.

In recent years we have heard that many growers are receiving more for their trees than in the past, which is great news. As such we would expect the roadside value of those trees to increase as well. So, if your roadside value, which excludes the costs of baling and loading, was \$13/tree, you should remit \$0.13/tree plus HST. If your average roadside value still works out to \$10/tree you can still remit \$0.10/tree plus HST.

For those who produce trees with a roadside value of less than \$10/tree, they may continue to send in 1% of the roadside value of the trees along with copies of the invoices where those trees were sold. Personal details relating to the customer's name and address may be blacked out, we just need to be able to see the quantity and value of the trees sold to calculate the amount of levy due

It's reasonably straightforward if a grower sells trees directly to the end user. For each tree they sell, they need to report the sales and remit 1% of the roadside value plus HST to Council by February 1st. If you sell your trees to a broker, and they market them on your behalf, the broker should deduct an amount equal to 10 cents per tree from what you are paid for your trees, and this should be shown on the invoice or cheque stub (so, for the \$10 worth of trees sold, you would be paid \$9.90, and \$0.10 would be sent to Council). If you sell your trees to an exporter, then the last person to touch the trees in Nova Scotia should be sending in 10 cents per tree, but ultimately it is the grower's responsibility. If in doubt, please get in touch with me **(angus@ctcns.com or 1-855-NSBALSA)** and I'll be happy to discuss it with you.

This year we are continuing with our online levy reporting and I would encourage anyone who is able to make use of the system to speed up the process and allow Brittany to "win back" a few weeks of time for other projects. This year you may also send your levy by e-transfer to **levy@ctcns.com**

Please find enclosed the Levy Form that you will be required to submit prior to February 1st for your 2021 sales. As you are aware, in accordance with the Christmas Tree Levy Regulations anyone who harvests Christmas trees in Nova Scotia must remit either the attached levy form or report online by February 1st.

Payments or Payment Arrangements are due by February 1st. Interest of 2% per month will be added to overdue accounts

This years Council's Annual General Meeting will be held on Wednesday, June 8th, 2022, and all are welcome to come. If you would like to receive a copy of the Council's audited Financial Statements, please email me at **angus@ctcns.com**.

Do we have your email address? Has your mailing address or other contact details changed? Please let us know! Email: info@ctcns.com