



January 2025

Dear Nova Scotia Christmas Tree Growers and brokers, I hope that this letter finds you well. Happy New Year from the Board & 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.

The major source of core funding comes from the levy paid by Christmas tree producers.

From time to time we hear confusion about who is responsible for remitting the levy. It might be most simple to think of the levy as a cost to the producer ... the broker or exporter might send in the levy on your behalf, but they will be deducting it from the amount that is paid or payable to the producer.

Christmas Tree Levy Regulations

5 (1) A broker or vendor-producer shall deduct and remit to the Council from

(a) any amount payable by a broker to a producer; or

(b) any amount received by the vendor-producer as a result of a sale of Christmas trees,

a levy equal to one percent of the roadside value of the Christmas trees or a levy determined from time to time pursuant to subsection (1) of Section 6 of the Levy Regulations.

(g) "roadside value" means the amount paid by a broker to a producer for unbaled Christmas trees at roadside;

(h) "vendor-producer" means a person who produces Christmas trees for sale to a consumer, retailer or export market.

It's reasonably straight forward if a producer sells trees directly to the end user. For each tree they sell they need to report the sale and remit 1% of the roadside value plus the HST to the Council by February 1st of the following year. If you sell your trees to a broker and they market them on your behalf, the broker should deduct an amount equal to 1% of the roadside value per tree from what you are paid and send the levy amount to Council on your behalf. The levy deduction should be shown on your invoice or cheque stub. Remember to levy payment is ultimately the responsibility of the Christmas tree producer. If in doubt, please get in touch with me (brittany@ctcns.com or 1-855-NSBALSA) and I'll be happy to discuss it with you.

CTCNS encourages all producers and brokers to remit their Levy based on 1% of loose roadside value.

On December 8, 2022, The Board of Directors of CTCNS passed a motion establishing a suggested average roadside price per tree of \$ 15. A levy remittance of 1% X \$15 per tree = \$ 0.15 will be accepted for the 2022 harvest for those producers and brokers who wish to calculate their levy remittance on an average roadside price.

This year we are continuing with our online levy reporting, and I would encourage everyone who is able to make use of the reporting system to speed up the process of record keeping and allow Council staff to recover a few weeks of valuable time for other projects.

Please note: For statistical purposes the CTCNS require Christmas tree producers to accurately report the number of trees harvested and sold annually when remitting your Christmas tree levy.

Please find enclosed the Levy Form that you will be required to submit prior to February 1st for your 2024 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 year's Councils Annual General Meeting will be held on June 5th 2025, and all are welcome to come. If you would like to receive a copy of the Council's audited Financial Statements please email brittany@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*