

How much VAT does a basic, small, private, perpetual, organic, home-grow with 9 mature plants contribute to the treasury through VAT contributions?

The items listed are middle range products, typically required for a basic indoor home grow setup.

This does not form an exhaustive list of all possible equipment nor infinitely varied setup options.

These tables hope to relate an example of how much VAT tax a cannabis home cultivator may contribute to the Treasury.

Cannabis seeds vary highly in price, so have not been included in the costing, but all carry 20%VAT. An example of price range is shown below:

<https://www.alibongocannabisseeds.co.uk/category/seeds/>



£20.00

### Bongo Bulk - Ghost Train Power Feminised Cannabis Seeds

Fruity, citric, fast flowering, heavy yielding with high THC levels, Ghost Train Power is set to be a classic strain, which is exactly why we included it in our Bongo Bulk range.

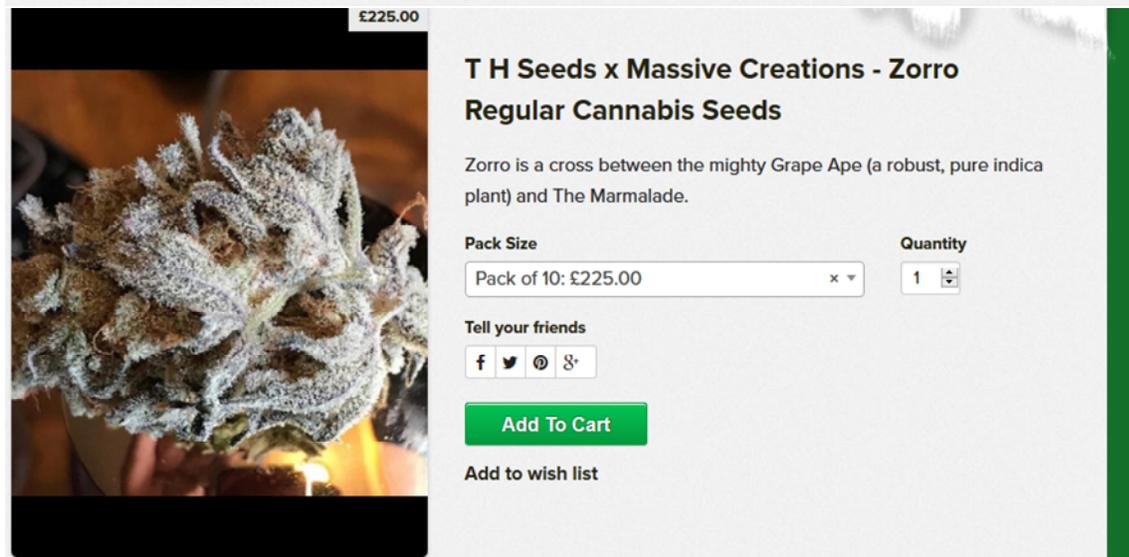
Pack Size: Pack of 5: £20.00

Quantity: 1

Tell your friends

f t p g+

Add To Cart



£225.00

### T H Seeds x Massive Creations - Zorro Regular Cannabis Seeds

Zorro is a cross between the mighty Grape Ape (a robust, pure indica plant) and The Marmalade.

Pack Size: Pack of 10: £225.00

Quantity: 1

Tell your friends

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Add To Cart

Add to wish list

<u>Equipment for flower tent</u>	<u>Price</u>	<u>VAT@20%</u>
1m x 1.5m x 2m Flower tent-	£179.99	£35.99
600w dimmable digital ballast, HPS bulb, Light Reflector hood kit	£58.00	£11.60
Light ratchets	£9.00	£1.80
Vortex 4" extraction fan	£48.84	£9.76
4" carbon odour filter	£25.50	£5.10
4" x 5m ducting	£12.99	£2.59
2 x 8" oscillating fans-@£19.95 each	£39.90	£7.98
9 x 12 litre fabric air pruning pots @£1.99 x 9	£17.91	£3.58
2 x 50 litres biobizz organic all mix £14.99 each	£29.98	£5.99
Biobizz organic nutrients: bloom	£6.99	£1.39

top max	£11.99	£2.39
Plant magic: Calcium/magnesium liquid	£10.89	£2.17
Ph testing pen	£20.99	£4.19
EC testing pen/truncheon	£74.99	£14.99
500g Culinary grade citric acid to lower PH	£3.49	£0.69
Hygrometer+thermometer +CO2 meter	£45	£9.00
CO2 supplement bags-2x@ £11.99	£11.99	£2.39
USB microscope- £12.49	£12.49	£2.49
Extension lead	£17.99	£3.59
Timers- 2x £8.99	£17.98	£3.59
Smoke alarm	£10.00	£2.00

Fire extinguisher CO2 +fire blanket	£20.00	£4.00
Secure door lock	£16.38	£3.27
1 litre watering can	£5.69	£1.13
Secateurs	£4.95	£0.99
Drying net- 60cm	£7.00	£1.40
Plant labels	£1.99	£0.39
<b><u>Totals for flower tent</u></b>	£722.91	£144.58
<b><u>Equipment for Veg Tent</u></b>	<b><u>Price</u></b>	<b><u>VAT @ 20%</u></b>
60cm x 60 cm x 200cm veg tent	£88.95	£17.79
2 x 60w COB LED-	£160	£32.00

4" extraction fan	£26	£5.20
4" carbon filter	£20	£4.00
4" x 5 m ducting	£12.99	£2.59
2 x 6" oscillating fans- £14.99 each	£29.98	£5.99
9 x 3.8 litre fabric air pots@ £1.49 x9	£13.41	£2.68
1 x 50 litre biobizz organic light mix	£13.49	£2.69
Organic nutrients: Biobizz grow	£6.00	£1.20
Biobizz Algamic	£8.99	£1.79
Rhizotonic	£12	£2.40
Hygrometer + thermometer	£10	£2.00
CO2 supplement bags-2x	£11.99	£2.39

Extension lead	£17.99	£3.59
Timers 2x £8.99	£17.98	£3.59
Bendeez- pack of 50 for low stress training	£7.45	£1.49
Small propagator for seedlings/cuttings	£9.49	£1.89
Root riot cubes	£11.39	£2.27
Root it gel	£5.99	£1.19
<b><u>Totals for veg tent</u></b>	£484.09	£96.81
<b><u>Overall totals</u></b>	<b><u>£1,207 basic start up costs</u></b>	<b><u>£241.39 contribution to the Treasury</u></b>

**Running costs per cycle**

Electricity

<u>Equipment &amp; Watts used</u>	<u>Price 17.51p per KWH/day</u>	<u>Price per week</u>	<u>Price per cycle Min 5wk veg + Min 7wk- 12wk fl 12wk to 17 wk cy</u>	<u>Total 20% VAT per cycle</u>
600 W HPS light 11.5 hrs per day	11.5 hrs x 600w= 6.9kw x 17.51p/kwh= 120.81÷100= £1.21 per day	£8.47	12wk= £101.64 14wk=£118.58 17wk= £143.99	12wk-£20.33 14wk-£23.72 17wk-£28.80

120 W LED light 16 hours per day	16hrs x 120w= 1.92kw x 17.51p/kwh= 33.62p ÷100= £0.34 per day	£2.38	12wk-£28.56 14wk-£33.32 17wk-£40.46	12wk-£5.71 14wk-£6.66 17wk-£8.10
4" 60w vortex Extractor fan	24hrs x 60w= 1.44kw x 17.51p/kwh= 25.21p ÷100= £0.25 per day	£1.75	12wk-£21 14wk-£24.50 17wk-£29.75	12wk-£4.20 14wk-£4.90 17wk-£5.95
4" 33w inline Extractor fan	24hrs x 33w=0.792kw x 17.51p/kwh= 13.86p ÷100= £0.14p	£0.91	12wk-£10.92 14wk-£12.74 17wk-£15.47	12wk-£2.18 14wk-£2.55 17wk-£3.10
8" 20w Oscillating fan	24hrs x 20w= 0.480kw x 17.51p/kwh= 8.40p÷100 = £0.08	£0.56	12wk-£6.72 14wk-£7.84 17wk-£9.52	12wk-£1.34 14wk-£1.57 17wk-£1.90
8" 20w Oscillating fan	As above £0.08	£0.56	12wk-£6.72 14wk-£7.84 17wk-£9.52	12wk-£1.34 14wk-£1.57 17wk-£1.90
6" 15w Oscillating fan	24x15= 0.36kw x 17.51p/kwh= 6.30p÷100= £0.06	£0.42	12wk-£5.04 14wk-£5.88 17wk-£7.14	12wk-£1.01 14wk-£1.18 17wk-£1.43
6" 15w Oscillating fan	As above £0.06	£0.42	12wk-£5.04 14wk-£5.88 17wk-£7.14	12wk-£1.01 14wk-£1.18 17wk-£1.43
<b>Totals</b> 883 watts	£2.22	£15.47	12wk-£185.64 14wk-£216.58 17wk-£262.99	12wk-£37.13 14wk-£43.32 17wk-£52.60

## Water

Example calculated with bottled water instead of tap.

<u>Litres of water per feed</u>	<u>Litres Per week</u>	<u>Litres Per cycle</u>	<u>20% VAT per cycle</u>
<u>Flower tent</u> 9x 12ltr pots @2ltrs/feed twice weekly Aldi 4x2ltr bottled water £1.05	9pots x 2ltrs x 2 feeds= 36 litres per week 36÷8×£1.05=£4.73	7wk- 252L=£33.01 8wk- 288L=£37.80 9wk- 324L=£42.53 10wk- 360L=£47.25 11wk- 396L=£51.98 12wk- 432L=£56.70	<u>7wk-£6.60</u> <u>8wk-£7.56</u> <u>9wk-£8.50</u> <u>10wk-£9.45</u> <u>11wk-£10.40</u> <u>12wk-£11.34</u>
<u>Veg tent</u> 9x 3.8ltr pots @1ltr/feed twice weekly	9x1x2= 18 litres per week 18÷8×£1.05=£2.37	5wk veg 90 £11.82	<u>£2.36</u>

Summary

		<u>Price</u>	<u>VAT @ 20%</u>		
<b><u>Totals for flower tent</u></b>		£722.91	£144.58		
<b><u>Totals for veg tent</u></b>		£484.09	£96.81		
<b><u>Overall totals</u></b>		<b><u>£1,207 basic start-up costs</u></b>		<b><u>£241.39 contribution to the Treasury</u></b>	
<b><u>Totals electricity</u></b> 883 watts	£2.22	£15.47	12wk-£185.64 14wk-£216.58 17wk-£262.99	12wk-£37.13 14wk-£43.32 17wk-£52.60	

Conclusion

Current estimates identify approximately 1.4 million medical consumers and 5 million adult cannabis consumers in the UK in 2020. With almost 6 million adult cannabis consumers, of which if even 1% chose to home grow, that could then generate a potential in VAT revenue from equipment purchase.

Example: 60,000 growers X £241 VAT= £ 14,460,000 potential VAT from start-up costs.

Creating a potential revenue boost for investment in infrastructure to counteract any potential negative consequences of ending the “War on Cannabis”. For example, objective education, treatment centres, youth centres, homelessness reduction and much more. Colorado and California could provide good examples in this area.

WTU believe this VAT contribution should exempt the home grower from any license fees, until such time as they may become engaged in commercial activity. At which point they should be subject to commercial taxes and regulations. Equal in nature to the alcohol industry and private consumer rights, responsibilities, and protections.