



**Australian Government**  
**Department of Agriculture,  
 Fisheries and Forestry**

### Levies Revenue Service

Canberra 1800 020 619  
 Sydney 1800 625 103  
 Brisbane 1800 647 801  
 Melbourne 1800 683 839  
 Adelaide (SA, NT & TAS) 1800 814 961  
 Perth 1800 895 506

[www.daff.gov.au/levies](http://www.daff.gov.au/levies)

## INFORMATION ON WINE EXPORT CHARGE

### WHY IS THERE A WINE EXPORT CHARGE?

An export charge is payable on wine exported from Australia to provide funds for the Australian Wine and Brandy Corporation (AWBC) to undertake international promotional work aimed at creating a sustainable increase in the demand for Australian wine. The Levies Revenue Service (LRS) receives the charges and distributes the proceeds to the AWBC. Levies and export charges are introduced and administered by the Australian Government at the request of Industry.

This funding enables the AWBC to operate promotional offices in Toronto (Canada), The Hague (the Netherlands), Co Clare (Ireland), Tokyo (Japan), London (United Kingdom) and New York (USA).

### WHAT IS THE EXPORT CHARGE PAYABLE ON?

Export charge is payable on wine produced in and exported from Australia.

### WHO PAYS THE CHARGE AND WHO SUBMITS RETURNS?

Export charge is payable by the licensed exporter of the wine, who must forward it to LRS along with return forms that are available from all LRS offices or by accessing our website at [www.daff.gov.au/levies](http://www.daff.gov.au/levies).

### WHAT IS THE RATE FOR WINE EXPORT?

Export Charge is calculated as a percentage of the free on board sales value. The rate of export charge is as follows:

Wine Free On Board (FOB) Sales Value For the Levy Year	Export Charge Rate		
	Levy Base Amount	Plus	Amount of Levy Payable
\$0 to \$20 million	-	-	0.20% of value
\$20 million to \$70 million	\$40,000	+	0.10% of value between \$20m and \$70m
\$70 million and over	\$90,000	+	0.05% of value over \$70m

For example, if the FOB sales value is \$75,000.00, the charge payable is calculated as: \$75,000.00 x 0.2% = \$150.00

### ARE THERE ANY EXEMPTIONS ASSOCIATED WITH THIS CHARGE?

#### **Exempt Wine:**

"Small quantities" of wine are exempt from charge (see "General Information and Definitions" for further explanation).

### WHEN IS CHARGE DUE FOR PAYMENT?

#### **Quarterly Returns**

Payment, together with a quarterly return, must be submitted to LRS on or before the 28th day after the end of the quarters of March, June, September and December. For example, for the quarter ended 31 March (i.e. for the months of January, February and March), the return and charge must be lodged by 28 April.

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## **Annual Returns**

For those who have received approval to lodge an annual rather than quarterly return, the annual return must be lodged within 28 days after the end of the levy (charge) year to which the return relates. For example, the 2007/2008 return is due on or before 28 July 2008.

A licensed exporter may apply through the LRS for exemption from the requirement to lodge quarterly returns in a \*levy (charge) year if they have reasonable grounds for believing that the amount of charge payable for the \*levy (charge) year will be less than \$200.00. An application to pay the export charge annually must be made in writing to the Secretary of the Department of Agriculture, Fisheries and Forestry.

Please contact your nearest LRS office if you require an application for exemption form to be sent out to you, or if you need further clarification in relation to annual returns.

## **GENERAL INFORMATION AND DEFINITIONS**

“Small quantities” are defined as:

1. wine:  
that is contained in labelled containers, each of which:
  - has a capacity of not more than 5 litres; and
  - is fitted with a non-reusable closing device; andthat is exported, whether or not to 1 consignee:
  - by 1 exporter, or by 2 or more exporters that are taken to be 1 exporter<sup>†</sup>; and
  - on 1 ship or aircraft to a single port of discharge; and
  - in a total quantity of not more than 100 litres;
2. a quantity of wine, not exceeding 30 litres, that is contained in the personal luggage of a traveller;
3. a quantity of wine, not exceeding 30 litres, that is sent in a consignment by an individual to another individual;
4. a quantity of wine for the household of an individual who is moving house;
5. a quantity of wine:
  - that is intended to be displayed in Australia, or an agreement country<sup>#</sup>, at a trade fair, or a comparable event, for the purposes of the customs laws of the relevant country; and
  - that is packed in labelled containers of a capacity of not more than 2 litres and fitted with a non-reusable closing device;
6. a quantity of wine, not exceeding 1 hectolitre, that is imported into Australia, or exported to an agreement country<sup>#</sup>, for the purpose of scientific or technical purposes;
7. a quantity of wine that is imported into Australia, or exported to an agreement country<sup>#</sup>, by a diplomatic, consular or similar establishment as part of the duty-free allowance of the establishment;
8. a quantity of wine that is held on board a means of international transport as victualling supplies.

† For Paragraph 1 above, 2 or more exporters are taken to be 1 exporter if the exporters are:

- related bodies corporate (within the meaning of the *Corporations Act 2001*); or
- individuals who are relatives; or
- individuals who are acting in concert with each other.

# An agreement country means an agreement relating to trade in wine which is in force between the EC and Australia, and an agreement relating to trade in wine which is in force between a foreign country (other than an EC country) and Australia.

\*A levy year for Wine Export Charge is the same as a financial year (i.e. 1st July to 30<sup>th</sup> June).

## **WHAT RECORDS MUST BE KEPT, WHO SHOULD KEEP THEM & FOR HOW LONG?**

People who lodge returns to the LRS and people who pay levy/charge to intermediaries are required to keep records supporting the information supplied in returns or information relating to payments made to intermediaries. These records are to be kept for a period of five (5) years and are to be made available to LRS officers.

For further information or clarification on what records must be kept, who should keep them and for how long, please contact your nearest LRS office.

## **ARE THERE ANY PENALTIES FOR LATE PAYMENTS OR OTHER OFFENCES?**

Where levy/export charge is paid late, penalty will be payable at the rate of 2% per month compounding on the sum of the unpaid amounts, including penalties already accrued, until the outstanding levy/export charge is paid in full.

Penalties are also imposed for other breaches of the legislation. For more information please contact your nearest LRS office.

**Caution: Giving false or misleading information is a serious offence.**

## DOES GST APPLY TO AUSTRALIAN GOVERNMENT LEVIES/CHARGES?

No. Australian Government levies administered by the LRS are exclusive of the GST (Goods and Services Tax). The levy/charge is a separate calculation, exclusive of GST consideration.

For further information on tax reform, contact the Australian Taxation Office on 132 478 or visit their website at [www.ato.gov.au](http://www.ato.gov.au).

## WHERE DO I LODGE MY RETURN?

Send your completed returns and payments to:

The Secretary  
Levies Revenue Service  
Department of Agriculture, Fisheries and Forestry  
Locked Bag 4488  
KINGSTON ACT 2604

**If you would like to receive information and reminder notices electronically in the future from LRS, please ensure that you have included your business email address on your return form.**

Where payment of levy is made by EFT, please fax your return to 1800 609 150. If you would like to make a payment by EFT, please call (free call) 1800 020 619 for more information.

## WHAT IS THE LEVIES REVENUE SERVICE?

The Levies Revenue Service (LRS) is an organisation within the Australian Government Department of Agriculture, Fisheries and Forestry. LRS is responsible for both the collection and distribution of levies to the relevant Research and Development Corporations, Marketing Agencies, Animal Health Australia, Plant Health Australia and the National Residue Survey. LRS is also responsible for the distribution of the Australian Government's matching research and development contributions.

LRS collects over 60 different levies and charges from a client base of over 10,000 levy payers.

For more information about LRS, please visit our website at [www.daff.gov.au/levies](http://www.daff.gov.au/levies).

## WHAT IS AUSTRALIAN WINE AND BRANDY CORPORATION?

The AWBC is the Australian Government authority responsible for the promotion and regulation of Australian wine and brandy, under the provisions of the Australian Wine and Brandy Corporation Act, 1980.

The functions of the Corporation are:

- To promote and control the export of grape products from Australia;
- To encourage and promote the consumption and sale of grape products both in Australia and overseas;
- To improve the production of grape products in Australia;
- To conduct, arrange for, and assist in, research relating to the marketing of grape products; and
- Such other functions in connection with grape products as are conferred on the Corporation by the Act or the Regulations.

For more information on AWBC you can visit their website [www.awbc.com.au](http://www.awbc.com.au) or contact them on telephone (08) 8228 2010.

## WHAT LEGISLATION IS ASSOCIATED WITH THIS LEVY?

The charge is imposed and collected under the following legislation:

*Primary Industries (Customs) Charges Act 1999*  
*Primary Industries Levies and Charges Collection Act 1991*  
and associated legislation

Please be advised that under section 27 of the *Primary Industries Levies and Charges Collection Act 1991* (PILCC Act 1991) an authorised person is able to release the names and addresses of levy payers to industry bodies and recipient organisations.

Copies of the legislation may be obtained via the Internet at [www.comlaw.gov.au](http://www.comlaw.gov.au) or purchased from Canprint Information Services by phoning 1300 656 863.

**This information sheet is a guide only and does not substitute for the relevant legislation.**

## WHO CAN I CONTACT ABOUT LEVIES?

For more information please contact the LRS office in your State. For those in South Australia, the Northern Territory or Tasmania please contact the Adelaide office.

<b>Canberra – Central Office</b> ☎ Telephone 1800 020 619 ☎ Fax 1800 609 150	<b>Melbourne</b> ☎ Telephone 1800 683 839 ☎ Fax 03 9322 5500
<b>Adelaide (SA, NT &amp; TAS)</b> ☎ Telephone 1800 814 961 ☎ Fax 08 8201 6099	<b>Perth</b> ☎ Telephone 1800 895 506 ☎ Fax 08 9334 1677
<b>Brisbane</b> ☎ Telephone 1800 647 801 ☎ Fax 07 3716 9177	<b>Sydney</b> ☎ Telephone 1800 625 103 ☎ Fax 02 9325 6677
✉ E-mail us at: <a href="mailto:Levies.Management@daff.gov.au">Levies.Management@daff.gov.au</a>	🌐 Visit our Web site: <a href="http://www.daff.gov.au/levies">www.daff.gov.au/levies</a>