



**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 GRAIN LEGUMES LEVY**

### **\*\*IMPORTANT – Grains Return - NOW AVAILABLE ONLINE\*\***

The Levies Revenue Service has streamlined the process for lodgement of Levy Returns through the new Levies Online system. The Levies Revenue Service's preferred method of lodging returns is online as it enables real time accurate processing of returns and access to online return history. Please contact your state office for more information on how to lodge your levy return through Levies Online. Alternatively, you can go direct to [www.leviesonline.daff.gov.au/LRSONLINE](http://www.leviesonline.daff.gov.au/LRSONLINE) and lodge your return.

### **WHY IS THERE A LEVY ON GRAIN LEGUMES?**

A levy is payable on Grain Legumes to provide funding for research and development programs administered by the Grains Research & Development Corporation (GRDC) as well as plant health and emergency plant pest response (EPPR) programs administered by Plant Health Australia (PHA). The Levies Revenue Service (LRS) receives these funds and forwards them to the GRDC and PHA, in addition to distributing the Australian Government's matching research and development (R&D) contributions. Some commodities also have a component included to fund residue testing programs administered by the National Residue Survey (identified with \* below). Levies and export charges are introduced and administered by the Australian Government at the request of Industry.

### **WHAT IS THE LEVY PAYABLE ON?**

Levy is payable on grain legumes produced in Australia if the producer of the grain legumes delivers the grain legumes to another person (other than for storage) or processes the grain legumes.

The following grain legumes are leviable: Field peas\*, lupins\*, faba beans\*, chick peas\*, broad beans\*, mung beans\*, navy beans\*, peanuts, pigeon peas\*, vetch\*, lentil\* and cow peas\*.

### **WHO PAYS THE LEVY AND WHO SUBMITS RETURNS?**

The producer (the person who owns the grain legumes immediately after harvesting) is liable to pay.

Where a producer sells grain legumes via an intermediary, such as a purchaser, buying agent, selling agent or processor; the intermediary is liable to pay levy on behalf of the producer. The intermediary must forward the levy to LRS along with return forms which are available from all LRS offices or by accessing the LRS website at [www.daff.gov.au/levies](http://www.daff.gov.au/levies). The intermediary can recover the amount of levy paid from the producer, by offset or otherwise.

Producers who grow and use their own grain commercially (eg feedlotter, piggeries) must submit their own returns and levy as the grain is used.

Producers who process and sell their own grain e.g. registered or certified seed growers, must submit their own returns and levy directly to LRS as the grain is used (see "seed grain" under heading "General Information and Definitions").

## WHAT IS THE RATE OF LEVY ON GRAIN LEGUMES?

The levy rate is calculated as a percentage of 'farm gate value' (i.e. sale value less storage, handling, freight and 'free on board' costs) as follows:

*Field peas	1.02%	of the farm gate value of the grain
*Lupins	1.02%	of the farm gate value of the grain
*Faba beans	1.02%	of the farm gate value of the grain
*Chick peas	1.02%	of the farm gate value of the grain
*Mung beans	1.02%	of the farm gate value of the grain
*Pigeon peas	1.02%	of the farm gate value of the grain
Peanuts	1.005%	of the farm gate value of the grain
*Navy beans	1.02%	of the farm gate value of the grain
*Vetch	1.02%	of the farm gate value of the grain
*Cow peas	1.02%	of the farm gate value of the grain
*Lentils	1.02%	of the farm gate value of the grain

**Note: Levy Rates are current as at 1 November 2010**

Australian Government levies exclude Goods and Services tax (GST).

## ARE THERE ANY EXEMPTIONS ASSOCIATED WITH THIS LEVY?

- Grain processed<sup>#</sup> by or for the producer, where the producer uses the grain or all of the products and by-products of the processing for domestic purposes but not for commercial purposes is exempt from levy.
- Grain delivered for storage on behalf of the producer where no person is liable to pay the producer for the grain is exempt from levy.
- Levy is not payable in respect of grain legumes delivered to a particular person by producers where the total amount of levy imposed in a levy (financial) year would be less than \$25.00.
- Levy is not payable if, in a financial year, a producer processes leviable grain legumes and the total amount of levy imposed would be less than \$25.00.

## WHEN IS LEVY/CHARGE DUE FOR PAYMENT?

### Quarterly Returns:

The returns with payment must be submitted to LRS on or before the 28<sup>th</sup> day after the end of the quarters of March, June, September and December. For example the return and payment for the quarter ending 30 June (i.e. for the months of April, May and June) is due on or before the 28 July.

## GENERAL INFORMATION AND DEFINITIONS

The levy rate is calculated as a percentage of 'farm gate value' (i.e. sale value less storage, handling, freight and 'free on board' costs).

# "**Processing**" does **not** mean:

- a) treatment with a pesticide or other preserving agent before or during storage; and
- b) grading solely for seed purposes.

### **"Seed Grain"**

- Grain produced as seed grain (certified/registered) and sold, is leviable. The farm gate value of this grain is determined as if it was not seed grain for sowing and had been sold at the market price prevailing on the day the grain was delivered. Information on sales prices in various locations can be found through the rural press.
- The Peak Industry Body advised that seed which is retained on farm (including that which is cleaned, graded and pickled) for use by the producer as seed for sowing **will not attract a levy**.

### **Sale value means:**

- a) the amount of each pool payment; or
- b) in any other case – the sale price of the grain
  - i. from sales invoices or other documents; OR
  - ii. in the absence of documents the ruling price when the grain was sold

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

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

People who lodge returns to 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 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 has been 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.**

## HOW DO I LODGE MY RETURN?

Our preferred method of lodgement is through our new Levies Online System.

 **Lodge Online** by going to [www.leviesonline.daff.gov.au/LRSONLINE](http://www.leviesonline.daff.gov.au/LRSONLINE) or

 **Scan and email** a copy of your completed and signed return form to [levies.management@daff.gov.au](mailto:levies.management@daff.gov.au) or

 **Fax** a copy of your completed and signed return form to Free Fax 1800 609 150 or

 **Mail** your completed and signed return form to:

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 please ensure that you have included your business email address on your return form.**

### Contacts:

Levies Online Helpdesk (for **technical assistance only**): 1800 022 384

State Offices (for all other assistance):

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


## HOW DO I MAKE PAYMENT?

Our preferred method of payment is Electronic Funds Transfer (EFT). Payments by EFT are secure and assist to reduce processing time and minimise errors.

### **EFT** Electronic Funds Transfer (*preferred method of payment*)

Transfer your payment to the following bank account:

<b>Bank</b>	Reserve Bank of Australia
<b>BSB</b>	092009
<b>Account Number</b>	111700
<b>Account Name</b>	AFFA Official Administered Receipts
<b>Reference</b>	Please enter the prefix LRS followed by your LRS Account Number and your business name in the reference/description. (e.g. <b>LRS12345 AZ Wholesale</b> )

 Alternatively, you can pay your levies by mailing a cheque or money order (made payable to Levies Revenue Service) along with your return form to the address outlined above.

## WHAT IS THE LEVIES REVENUE SERVICE?

The LRS is a branch within the Australian Government Department of Agriculture, Fisheries and Forestry (DAFF) and is responsible for the effective administration, collection and disbursement of levies and charges imposed by Commonwealth legislation on a range of rural commodities and products. LRS is also responsible for distributing the Australian Government's matching funds for research and development, the basis of which is determined by legislation. Funds are disbursed to the relevant Research and Development (R&D) and Marketing bodies, Animal Health Australia, Plant Health Australia and the National Residue Survey.

LRS collects over 70 different levies and charges from a client base of over 9 000 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 THE GRAINS RESEARCH AND DEVELOPMENT CORPORATION, NATIONAL RESIDUE SURVEY AND PLANT HEALTH AUSTRALIA?

A levy is collected on Grain Legumes to fund research and development programs via the Grains Research and Development Corporation (GRDC). The GRDC's vision is for a profitable, internationally competitive and ecologically sustainable grains industry. For more information on GRDC you can visit their website at: [www.grdc.com.au](http://www.grdc.com.au).

The National Residue Survey uses levy funds to monitor, assess and report on the levels of chemical residues in food produced by Australian agriculture and fisheries industries that participate in the scheme. This gives domestic and international customers confidence in the quality and safety of their products. For more information on residue survey activities contact the National Residue Survey at website: [www.daff.gov.au/nrs](http://www.daff.gov.au/nrs), email: [nrs@daff.gov.au](mailto:nrs@daff.gov.au), or telephone: (02) 6272 3446.

Plant Health Australia (PHA) is a peak body responsible for working with its members to manage projects and coordinate development of national plant health policy and capability in Australia. PHA was formed in recognition that, in global terms, Australia is fortunate to experience a relative freedom from pests, weeds and diseases that can affect plant industries. PHA work to develop a shared vision and communicate an understanding of a more coordinated and effective plant health management system. For more information on PHA visit their website at [www.planthealthaustralia.com.au](http://www.planthealthaustralia.com.au) or telephone (02) 6260 4322.

## WHAT LEGISLATION IS ASSOCIATED WITH THIS LEVY/CHARGE?

The levy is imposed and collected under the following legislation:

*Primary Industries (Excise) Levies Act 1999*  
*Primary Industries Levies and Charges Collection Act 1991*  
*National Residue Survey (Excise) Levy Act 1998*  
 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 8334 7135
 E-mail us at: <a href="mailto:Levies.Management@daff.gov.au">Levies.Management@daff.gov.au</a>	 Visit our Website: <a href="http://www.daff.gov.au/levies">www.daff.gov.au/levies</a>

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