



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/agriculture-food/levies

INFORMATION ON MEAT CHICKEN LEVY

Levies Online:- The Levies Revenue Service is streamlining the process for lodgement of Levy Returns through the new Levies Online system. The levy return form for meat chickens is now available online and is the Levies Revenue Service's preferred method of lodging returns as it allows for more efficient and accurate processing of returns and provides levy payers with access to their online return history. Please refer to the section 'HOW DO I LODGE MY RETURN' for more information on how to lodge your levy return through Levies Online.

WHY IS THERE A LEVY ON MEAT CHICKEN?

There is a levy on Meat chicken to provide funding for research and development (R&D) activities as well as residue testing for that industry. The Levies Revenue Service (LRS) receives these funds and forwards them to the Rural Industries Research and Development Corporation (RIRDC), the National Residue Survey (NRS) and the Australian Animal Health Council (AAHC), in addition to distributing the Australian Government's matching research and development (R&D) contributions. Levies and export charges are introduced and administered by the Australian Government at the request of Industry.

WHAT IS THE LEVY PAYABLE ON?

The levy is payable on Meat Chickens hatched at a hatchery.

WHO PAYS THE LEVY AND WHO SUBMITS RETURNS?

The producer (the proprietor of the hatchery where the meat chickens are hatched) is liable to pay the levy and must forward it to LRS, along with return forms which are available from all LRS offices or by accessing our website at www.daff.gov.au/agriculture-food/levies.

WHAT IS THE RATE OF LEVY ON MEAT CHICKEN?

The rate of levy is calculated as follows:

Meat Chicken – 0.2344 cents per chick (equivalent to 23.44 cents per 100 chicks)

Levy Rates are current as at 1 December 2010.

Australian Government levies exclude Goods and Services Tax (GST)

ARE THERE ANY EXEMPTIONS ASSOCIATED WITH THIS LEVY?

Levy is **not** payable:

- if less than 20,000 chickens were hatched at that hatchery in the levy (financial) year* or;
- on Meat Chickens that die or are destroyed at the hatchery at which they were hatched within 48 hours after being hatched.

WHEN IS LEVY DUE FOR PAYMENT?

Monthly Returns:

The return together with payment is due within 2 months after the end of the month in which the meat chickens were hatched.

For example, the return and payment for the month of July is due on or before 30th of September.

GENERAL INFORMATION AND DEFINITIONS

The rate of levy is calculated on a per chick basis.

*A levy year for Meat chickens is the same as a financial year (i.e. 1st July to 30th 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?

Your levy return can now be lodged through the Levies Online System. All relevant information, including registration, can be located at www.leviesonline.daff.gov.au/LRSONLINE. For inquiries or assistance relating to the Levies Online System please call 1800 022 384. Should you not be able to lodge your return through Levies Online, you can still lodge your levy return through the following:-

 **Scan and email** a copy of your completed and signed return form to 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.

HOW DO I MAKE PAYMENT?

You can pay by Electronic Funds Transfer (EFT) or send LRS a cheque or money order by mail.

EFT

Electronic Funds Transfer (*preferred method of payment*)

Transfer your payment to the following bank account:

Bank	Reserve Bank of Australia
BSB	092009
Account Number	111700
Account Name	AFFA Official Administered Receipts
Reference	Please enter the prefix LRS followed by your LRS Account Number <i>only</i> in the reference/description. For example, LRS12345 .

To assist us in promptly and efficiently processing your payment, we encourage you to pay by EFT.



By Mail

Mail your 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/agriculture-food/levies.

WHAT ARE THE RURAL INDUSTRIES RESEARCH AND DEVELOPMENT CORPORATION THE NATIONAL RESIDUE SURVEY AND THE AUSTRALIAN ANIMAL HEALTH COUNCIL?

RIRDC supports increased sustainability and profitability in the chicken meat industry by focusing research and development on areas that will enable the industry to become more efficient and globally co-operative and assist in the development of good industry and produce images. In particular, the industry will need to develop new strategies for maintaining optimal standards of bird health and productivity in a future environment in which tighter restrictions are placed on the use of antimicrobials and antibiotics for disease treatment and prevention and growth promotion. This program has a 5-year plan that is accessible in hard copy or on the Internet at <https://rirdc.infoservices.com.au/downloads/09-084>. Research project applicants should review this 5 year plan before submitting a funding application. For more information about RIRDC you can visit their website at: www.rirdc.gov.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 web site: www.daff.gov.au/agriculture-food/nrs, email: nrs@daff.gov.au, or telephone: (02) 6272 3446.

The Australian Animal Health Council (AAHC) is a not-for profit public company established by governments and livestock industries. AAHC is an organisation dedicated to improving the national capability, standards and performance of Australia's animal health system. For more information about AAHC you can visit their website at: www.aahc.com.au or phone (02) 6232 5522.

WHAT LEGISLATION IS ASSOCIATED WITH THIS LEVY?

The levy is imposed and collected under the following legislation:

Primary Industries (Excise) Levies Act 1999,
National Residue Survey (Excise) Levy Act 1998,
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 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.

Canberra – Central Office ☎ Telephone 1800 020 619 ☎ Fax 02 6272 5695	Melbourne ☎ Telephone 1800 683 839 ☎ Fax 03 9322 5500
Adelaide (SA, NT & TAS) ☎ Telephone 1800 814 961 ☎ Fax 08 8201 6099	Perth ☎ Telephone 1800 895 506 ☎ Fax 08 9334 1677
Brisbane ☎ Telephone 1800 647 801 ☎ Fax 07 3831 4324	Sydney ☎ Telephone 1800 625 103 ☎ Fax 02 9325 6677
✉ E-mail us at: Levies.Management@daff.gov.au	🌐 Visit our Web site: www.daff.gov.au/levies

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