



**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](http://www.daff.gov.au/agriculture-food/levies)

## INFORMATION ON DEER VELVET LEVY & EXPORT CHARGE

### **\*\*IMPORTANT - Deer Velvet 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/CHARGE ON DEER VELVET?**

A levy or an export charge is payable on Deer velvet to provide funding for research and development carried out via the Rural Industries Research and Development Corporation (RIRDC). The Levies Revenue Service (LRS) receives the funds and forwards them to RIRDC, 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/CHARGE PAYABLE ON?**

Levy is paid on deer velvet produced in Australia and sold by the producer or used by or on behalf of the producer in the production of other goods.

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

**NO** Export Charge is payable if domestic levy has already been paid on the Deer velvet to be exported.

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

The producer (the person who owns the deer velvet immediately before it is sold, or if the deer velvet is used in the production of other goods, the person who owns the deer velvet immediately before the goods are produced) is liable to pay levy.

Where a producer sells the deer velvet via an intermediary, such as a first 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 that are available from all LRS offices or by accessing the LRS website at [www.daff.gov.au/agriculture-food/levies](http://www.daff.gov.au/agriculture-food/levies). The intermediary can recover the amount of levy paid from the producer, by offset or otherwise.

In the case of the Export Charge, the producer, defined as the person who exports the deer velvet from Australia (the owner of the deer velvet at the time of export), is liable to pay the charge. This person must forward export charge to the Levies Revenue Service (LRS) along with return forms. If the deer velvet is exported through an exporting agent, the agent is liable to pay the charge on behalf of the producer and submit it along with return forms to LRS. The exporting agent can recover the amount of charge paid from the producer (the owner of the product at the time of export).

Producers who use deer velvet in the production of other goods must forward the levy and return forms to LRS directly.

Export charge is not payable if domestic levy has already been paid on the Deer velvet to be exported.

## WHAT IS THE RATE OF LEVY/CHARGE ON DEER VELVET?

The rate of levy and export charge is calculated as follows:

### **Domestic:**

Sale of Deer velvet	1% of the sale value of the deer velvet
Deer velvet used in producing other goods	1% of the declared value of the deer velvet

**Export:** 1% of the declared value of the deer velvet

**Note:** Levy Rates are current as at 1 October 2011.

Australian Government levies exclude Goods and Services Tax (GST)

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

There are currently no exemptions associated with this levy/charge.

## WHEN IS LEVY/CHARGE DUE FOR PAYMENT?

### **Quarterly Returns:**

Quarterly returns with payment 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 the return and payment for the quarter ending 30th June (i.e. for the months of April, May and June) is due on or before 28 July.

## GENERAL INFORMATION AND DEFINITIONS

The levy/charge rate is calculated as a percentage of the sale or declared value of the deer velvet.

A levy year for deer velvet is the same as a financial year i.e. 1 July to 30 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/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.

**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.**

## 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 on the previous page.

## 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](http://www.daff.gov.au/agriculture-food/levies).

## WHAT IS THE RURAL INDUSTRIES RESEARCH AND DEVELOPMENT CORPORATION?

The Rural Industries Research and Development Corporation (RIRDC) is a statutory Corporation that was formed in July 1990. RIRDC was set up by the Australian Government to work closely with Australian rural industries on the organisation and funding of their R&D needs. RIRDC is about managing and funding priority research and translating results into practical outcomes for industry development. RIRDC's business is about new products and services and new and better ways of producing them. They are achieving this by enhancing innovation in the rural and related sectors, fostering the development of new industries and by addressing strategic issues facing the rural sector.

For more information on RIRDC you can visit their website at: [www.rirdc.gov.au](http://www.rirdc.gov.au).

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

The levy/export charge is imposed and collected under the following legislation:

*Primary Industries (Excise) Levies Act 1999*  
*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. If you are in the ACT, please contact the Sydney office.

<b>Levies Online Helpdesk (for technical assistance only):</b> ☎ Telephone 1800 022 384	<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 (NSW &amp; ACT)</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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