



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

INFORMATION ON GRAPE RESEARCH LEVY

****IMPORTANT - Grape Research 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 and lodge your return

WHY IS THERE A LEVY ON GRAPE RESEARCH?

Levy is payable on grapes to provide funding for research and development programs administered by the Grape and Wine Research and Development Corporation (GWRDC) and plant health programs administered by Plant Health Australia (PHA).

GWRDC is a statutory authority of the Australian Government whose specific services for the wine sector include planning and funding collective research and development (R&D) programs. PHA is a company that coordinates the development of national policy and capability to enhance the ability of Australian agriculture to respond effectively to plant pests, weeds and diseases.

The Levies Revenue Service (LRS) receives the levy and forwards it to GWRDC and PHA, in addition to 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 Grape Research Levy is payable on "prescribed goods"* delivered to a processing establishment in Australia.

*See heading "General Information and Definitions".

WHO PAYS THE LEVY/CHARGE AND WHO SUBMITS RETURNS?

The producer (the person who is the owner of the prescribed goods immediately before delivery to a processing establishment, or, where a person is the grower of the product and also the proprietor of the processing establishment where the product is processed – that person) is liable to pay the levy.

The proprietor of the processing establishment where the product is processed is required to pay levy on behalf of the producer, 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/levies . The proprietor can recover the amount of levy paid from the producer, by offset or otherwise

WHAT IS THE RATE OF LEVY ON GRAPE RESEARCH?

The rate of levy for grape research is calculated as follows:

Grape Research	\$2.00 per tonne
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The levy is distributed to GWRDC and PHA as follows; 198.4 cents per tonne is forwarded to GWRDC and 1.6 cents per tonne is forwarded to PHA.

Australian Government levies exclude Goods and Services Tax (GST)

Note: Levy Rates are current as at 30 September 2011.

ARE THERE ANY EXEMPTIONS ASSOCIATED WITH THIS LEVY/CHARGE?

Low tonnage: Levy is not payable on prescribed goods (fresh grapes, grape juice and dried grapes) processed at a processing establishment that receives **less than twenty tonnes** of prescribed goods in a levy year*. Please note that in respect of grape juice and dried grapes, quantities need to be converted to the fresh grape equivalent in order to accurately calculate the twenty tonnes.

Where an establishment processes, during a levy year*, in excess of twenty tonnes of grapes, levy will be payable on all grapes processed at that establishment regardless of the tonnages supplied by individual growers or under contract.

Note: A processing establishment that receives grape juice or concentrate from another processing establishment can, under most circumstances, assume that the Grape Research Levy has been collected and paid by the first processing establishment. If in doubt please contact your nearest LRS office for assistance.

Levy is not payable on dried grapes where the Dried Fruits Levy is payable.

WHEN IS LEVY/CHARGE DUE FOR PAYMENT?

Annual Return:

The return together with payment in full is due on or before 30 September.

For example, the return and payment for the 2008/2009 levy year* is due on or before 30 September 2009.

GENERAL INFORMATION AND DEFINITIONS

Levy is calculated on a per tonne basis. Dried grapes and grape juice need to be converted to the fresh grape equivalent for levy calculations. For further information or assistance on this calculation please contact your nearest LRS office.

“**Prescribed goods**” are defined as:

- a) fresh grapes;
- b) dried grapes; and
- c) grape juice, whether single strength or concentrated; being grapes or grape juice produced in Australia.

*A levy year for grape research 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/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 or
-  **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?

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:

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 (e.g. LRS12345) and your business name in the reference/description.

-  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 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.

**WHAT IS GRAPE AND WINE RESEARCH AND DEVELOPMENT CORPORATION (GWRDC)?
WHAT IS PLANT HEALTH AUSTRALIA (PHA)?**

The Grape and Wine Research and Development Corporation (GWRDC) is the Australian Government authority responsible for research and development for the Australian Wine Industry. The GWRDC's focus is to build on the gains in profitability and sustainability that have been realised through the development and adoption of new sources of information and technology such as improved disease control, irrigation efficiency and canopy management. The GWRDC invests in research in accordance with its five year plan, for more information on the five year plan or GWRDC you can visit their website www.gwrdc.com.au or contact them on telephone (08) 8222 9266.

Plant Health Australia (PHA) coordinates the development of national policy and capability to enhance the ability of Australian agriculture to respond effectively to plant pests, weeds and diseases. For more information on PHA you can visit their website www.planthealthaustralia.com.au or contact them on telephone (02) 6260 4322.

WHAT LEGISLATION IS ASSOCIATED WITH THIS LEVY?

The levy is imposed and collected under the following legislation:

Primary Industries (Excise) Levies 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 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 or Territory. If you are in the Northern Territory or Tasmania, please contact the Adelaide office. If you are in the ACT, please contact the Sydney office.

LEVIES REVENUE SERVICE – CONTACT INFORMATION			
Canberra – Central Office		Melbourne	
	Levies Online:	1800 022 384	 Telephone 1800 683 839
	Fax	1800 609 150	 Fax 03 9322 5500
Adelaide (SA, NT & TAS)		Perth	
	Telephone	1800 814 961	 Telephone 1800 895 506
	Fax	08 8201 6099	 Fax 08 9334 1677
Brisbane		Sydney (NSW & ACT)	
	Telephone	1800 647 801	 Telephone 1800 625 103
	Fax	07 3716 9177	 Fax 02 8334 7135
 E-mail us at: levies.management@daff.gov.au		 Visit our Website: www.daff.gov.au/levies	

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