



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 MEAT CHICKEN LEVY

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/levies.

WHAT IS THE RATE OF LEVY ON MEAT CHICKEN?

The rate of levy is calculated as follows:

Meat Chicken – 0.2674 cents per chick (equivalent to 26.74 cents per 100 chicks)

Levy Rates are current as at 1 January 2006.

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.

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.

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 (02) 6272 5695. If you would like to make a payment by EFT, please call (free call) 1800 020 619 for more information. (Please note that calls to this number **may** incur charges if made from mobile or pay phones.)*

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.

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 www.rirdc.gov.au/pub/chick5yr.htm. 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/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.

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