



Australian Government

Department of Agriculture, Fisheries and Forestry

Levies Revenue Service

Report to Stakeholders 2008-09

Levies Revenue Service

General Manager's Foreword

Dear Stakeholders

I have recently been appointed as the new General Manager of the Levies Revenue Service (LRS) within the Department of Agriculture, Fisheries and Forestry (DAFF) and it is my pleasure to present you with our 2008-09 Report to Stakeholders.

This report will be published for the first time solely on the Department's website www.daff.gov.au/levies.

This report provides our stakeholders with feedback on achievements of the LRS during 2008-09.

I would like to thank the LRS team and all of our stakeholders, including our levy payers and industry bodies for their continued support for the levy collection system.

Alana Foster
General Manager
Levies Revenue Service Branch
Department of Agriculture, Fisheries and Forestry

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2008-09 PERFORMANCE

INTRODUCTION AND AREAS OF INTEREST

- The Report to Stakeholders provides information on the Levies Revenue Service's(LRS) performance during the 2008-09 year.
- During 2008-09 LRS continued to focus on the following activities:
- Provision of cost efficient and effective service to industry stakeholders and government
- Administering a range of Primary industries levy legislation
- Active checking of levy return submissions in line with legislative requirements
- Timely collection, tracking and follow up of levies and related penalties from agents on behalf of industry
- Disbursement of levy collections and penalties to industry bodies
- Prompt payment of Commonwealth Matching Funds to industry bodies
- Cost recovery of LRS annual operating costs from industry bodies
- Monitoring and collation of information on industry, commodity production, market and revenue trends
- Ongoing development of the LRS webpage on the DAFF website together with the online submission of levy returns
- Promotion of the overall benefits and value of the levies scheme across stakeholder groups to encourage high levels of voluntary compliance
- Provision of assistance and support to industries during the establishment and/or amendment of existing levies
- Working closely with and supporting other areas within DAFF to ensure the provision of high quality levies related advice to the Minister
- Ensuring accountability and reliable reporting to industry and government.

OUR OPERATING MODEL

LRS has offices across the country. The national operations are run out of DAFF's Canberra offices with regional compliance staff working in Brisbane, Sydney, Melbourne, Perth and Adelaide who are each responsible for compliance activities within their respective regional areas. LRS Adelaide staff are also responsible for compliance activities in Tasmania and the Northern Territory.

OUR STAKEHOLDERS

Our external stakeholders include the Minister, industry levy payers and their agents and industry bodies that LRS disburse levy receipts and pay Commonwealth Matching Funds to.

We also work closely with other Australian Government departments including the Attorney General's Department in relation to legislative changes relating to new and amended levies, the Department of Finance and Deregulation in relation to our budget funding model and the Department of Treasury in relation to the financial impact of policy decisions of new and amended levies.

LRS FUNDING MODEL

DAFF recovers the full cost of LRS' operations each year from industry bodies to Research and Development Corporations as well as Marketing and Promotional and Research and Development Corporations.

LRS KEY OBJECTIVES AND KEY PRIORITIES IN 2008-09

The key objective for LRS during 2008-09 was:

To continue to deliver cost effective high quality services that meet stakeholder's expectations.

To achieve this objective, the LRS identified the following three key priorities:

- 1. Ensure completeness of revenue**
- 2. Provision of high quality information and policy advice**
- 3. Meet statutory accountability and reporting requirements.**

PERFORMANCE AGAINST KEY PRIORITIES

1.0 Ensure completeness of revenue

Key deliverables

1.1 Diverse range of levy compliance and collection activities

1.2 Cost effective and efficient delivery of service

1.3 Complete planned 2008-2009 record inspection program with a focus on agent awareness, education and intelligence gathering

1.4 Effectively record and integrate intelligence gathered into national compliance activities

1.5 Use agent risk profiles to target high priority activities

1.6 Increase face to face contacts and links to key stakeholders

1.7 Focus record inspection visits of levy paying agents on record reviews of source documents and intelligence gathering.

1.1 Diverse range of levy compliance and collection activities

Compliance activities and levy collection activities in 2008-09 focused on:

- Targeted record inspections of higher risk levy agents, particular commodities, geographic regions and investigation of commodity shifts through the market chain
- Undertaking desk reviews of lower risk levy agents
- Continued enhancement of the LRS business systems for monitoring, compliance and reporting purposes
- Balancing field activities across compliance activities.

The expanded use of the Levies Online lodgement system for the initial group of commodities during 2008-09 provided more cost effective processing of returns and improved accessibility of return data to these industry sectors.

LRS undertook a review of compliance operational procedures and guidelines during the year, the recommendations from which will be implemented in 2009-10.

1.2 Cost effective and efficient delivery of service

In 2008-09 LRS collected a combined total of \$597.2 million in levies, import and export charges and \$605 000 in penalties for late payment. This represented an increase of \$2.9 million in total collections compared to the 2007-08 figure of \$594.9. 9363 agents lodged returns and made corresponding payments during the year which was an increase of 246 agents compared to 2007-08. 1366 new or potential levy agents were also identified during 2008-09. At 30 June 2009:

- 803 agents were regularly lodging returns and paying levies
- 82 agents were identified as having a liability but had not yet lodged returns
- A further 102 potential non-compliant agents were still under investigation
- 3 agents were identified as having a disclosed egg promotion levy debt.

A total of 376 levy accounts were closed during the year after having been identified as having no current levy liability.

A new levy on bananas came into effect during 2008-09 which resulted in 146 new levy payers.

A total of \$605 000 in penalties were imposed and collected for late submissions of levy returns during 2008-09, which represented an increase of 25 per cent compared to the prior year. We saw a decrease in the level of outstanding penalty debt during 2008-09, which shifted from 46 percent of total debt in 2007-08 to 26 per cent in 2008-09. This improved result can be linked to closer management of outstanding lodgements, rigorous follow-up of late return submissions and more active debt recovery by LRS regional compliance staff. LRS continued to actively pursue outstanding debt.

At 30 June 2009, LRS had \$1.78 million worth of debt outstanding from agents, which represented 0.3 per cent of collections. This was an increase of 16 per cent compared to the 2007-08 year of \$1.53 million.

In accordance with Section 31 of the *Financial Management and Accountability Act 1997*, LRS fully recovers its annual operating costs' from industry bodies. LRS' operating costs of \$5.2 million represented less than one per cent of total levy collections in 2008-09 which is in line with past performance. This continued to represent good value for industry bodies. Issues associated with providing cost effective services to very small industries, particularly if they had significant compliance issues, were closely monitored to ensure that LRS cost recovery fees charged to those industries remained affordable.

1.3 Complete planned 2008-2009 record inspection program with a focus on agent awareness, education and intelligence gathering

Regional compliance officers continued to integrate educational and information gathering activities into their field visits during 2008-09, and all LRS field visit itineraries explicitly incorporated these activities. LRS staff continued to educate and promote the benefits of LRS activities during agent inspection visits and by providing information presentations to industry forums.

In 2008-09, regional compliance officers undertook 1383 record inspection visits, undertook an additional 887 field visits to educate agents, providing assistance with compliance difficulties, they also undertook debt collection, followed up and obtained missing returns.

LRS will continue to refine the regional record inspection program in 2009-10. The aim being to provide greater assurance that returns were materially complete and to enhance the cost effectiveness of the record inspection and compliance activities performed by staff. New Regional Office Operational Procedures were developed in late 2008-09 and will be implemented during 2009-10 to further enhance, improve and standardise LRS compliance activities.

LRS undertook 39 776 recorded interventions with levy payers during 2008-09, which represented a minor decrease of just under one per cent compared to 2007-08 figure of 40 120. This shift highlighted an improved level of understanding and compliance by levy payers compared to prior years. Interventions involved the provision of information to levy payers and industry bodies, contacting potential levy payers, following up outstanding returns, debt recovery action and enforcement action. These intervention activities enabled LRS to identify industry trends and weaknesses in our management of agent accounts.

LRS also operated an email messaging 'return' and 'receipt queries' system which enabled LRS teams to communicate in real time with their colleagues in other regions and with processing staff in Central Office and for this information to be automatically stored against individual clients in the LRS levy management system PHOENIX. In 2008-09 the number of 'return queries' decreased by 2.5 per cent to 5928, with 10 677 responses and the number of 'receipt queries' decreased by one per cent to 2172 with 5291 responses. This reduction is a further indication that LRS activities during this year have had a positive effect.

1.4 Effectively record and integrate intelligence gathered into national compliance activities

An improved reporting mechanism for recording information collected in the field was initiated during the 2008-09 year and will continue into 2009-10 to improve the level of analysis and review of performance at the commodity level.

1.5 Use agent risk profiles to target high priority activities

LRS identified during 2008-09 the need to take a more risk based approach to our compliance activities and selection of levy agents to undertake inspection visits on. This led to the initiation of a review and the updating of compliance operating procedures and guidelines. The focus in future years will be placed on the use of agent risk profiles, in planning and case selection for compliance inspection visits.

1.6 Increase face to face contact and links to key stakeholders

In 2008-09 regional staff were assigned as key contacts for specific industry bodies within set geographical areas. The aim being to increase the timeliness of communication and enhance individual staff member's understanding of the stakeholders operations within particular leviable commodities. Ongoing work is continuing in this area.

1.7 Focus record inspection visits of levy paying agents on record reviews of source documents and intelligence gathering

A full review of the LRS record inspection procedures commenced in late 2008-09 and resulted in improved inspection processes and documentation which will be implemented in 2009-10.

2.0 Provision of high quality information and policy advice

Key deliverables

2.1 Continue to improve our levy collection methods and systems

2.2 Introduce web based electronic lodgement of levy return forms

2.3 Develop a coordinated approach to the interpretation of levy legislation

2.4 Continue to enhance our relationships with stakeholders via our communication strategy

2.5 Provide effective performance management reporting

2.6 Foster adherence to LRS internal principals and procedures

2.7 Ensure smooth introduction of new levies and changes to existing levies

2.1 Continue to improve our levy collection methods and systems

The effectiveness of the LRS levy management business system, PHOENIX, was regularly monitored and updated to ensure it accurately reflected new and amended levies during the year.

2.2 Introduce web based electronic lodgement of levy return forms

A four year planned roll out of Levies Online commenced in July 2008. This provided levy paying agents, in the industries in which Levies Online was rolled out to, with the ability to lodge their levy returns online via the DAFF website.

2.3 Develop a coordinated approach to the interpretation of levy legislation

A coordinated approach to interpreting industry specific legislation was implemented in 2008-09 to ensure consistency of decision making in LRS national and regional offices.

2.4 Continue to enhance our relationships with stakeholders via our communication strategy

LRS staff continued to build and enhance stakeholder relationships by visiting a number of levy recipient and industry representative bodies during the year. Topics discussed included LRS activities (compliance, debt recovery, levy information documents, legislation and policy advice and client services reporting), the Levy Principles and Guidelines, Levies Online and the LRS website.

2.5 Provide effective performance management reporting

A range of performance statistics were regularly extracted from the LRS business system PHOENIX and reported to LRS management to assist with the monitoring and tracking of performance.

2.6 Foster adherence to LRS internal principles and procedures

The principles and procedures together with commodity specific information of work undertaken by LRS staff in both central office and regional offices were maintained on the LRS intranet site together with commodity specific information which explained how each levy works and set the standard of work expected of LRS staff.

2.7 Ensure smooth introduction of new levies and changes to existing levies

LRS continued to provide legislative policy advice and related information to industries that developed proposals for new levies or changes to existing levies during the year.

During 2008-09 LRS assisted industry bodies with:

- The introduction of a levy on bananas
- A new levy and charge on pineapples that will come into effect on 1 July 2009
- The cessation of the Dairy Adjustment Levy effective February 2009 (including ensuring sufficient levy was accrued to cover expected payments and refunds associated with the Dairy Structural Adjustment Fund).

LRS also assisted with legislative and levy changes in the following industries during the year:

- Rubus
- Chestnuts
- Dried vine fruit
- Farmed prawns
- Rice
- Cattle transactions
- Livestock transactions
- Dairy adjustment

3.0 Meet statutory accountability and reporting requirements

Key deliverables

3.1 Implement a solid reporting framework to allow accurate and timely internal and external reporting and service delivery

3.2 Adhere to new government reforms and meet whole of government accountability and reporting requirements

3.3 Maintain an appropriate financial control environment that ensures adherence to all policies and procedures

3.4 Implement a 'project management style' approach to a range of financial activities to enhance continuity, improve knowledge transfer, manage peaks and troughs and improve processes

3.5 Improve use of regional intelligence and resources when administering projects

3.6 Refine the LRS costing structure to improve reporting and monitoring

3.7 Continued focus on timely and accurate disbursement of levy collections to industry service bodies

3.8 Timely and accurate disbursement of 'Commonwealth Matching' Payments

3.1 Implement a solid reporting framework to allow accurate and timely internal and external reporting and service delivery

In 2008-09 LRS refined the monthly reconciliation and reporting processes to ensure the accuracy and timeliness of internal and external reporting and service delivery.

3.2 Adhere to new government reforms and meet whole of government accountability and reporting requirements

The refinement of the monthly reconciliations and reporting processes during 2008-09 enabled LRS to adhere to government reforms and meet whole-of-government accountability and reporting requirements. LRS operations were reported in DAFF's 2008-09 audited accrual based financial statements which were unqualified and prepared within the Commonwealth's Whole-of-Government reporting timeframes.

3.3 Maintain an appropriate financial control environment that ensures adherence to all policies and procedures

Internal policies and procedures were reviewed and updated during 2008-09 to ensure the LRS financial control environment remained sound and service delivery continued to be efficient and cost effective. Internal review, refinement and updating of these policies and procedures will continue into 2009-10.

3.4 Implement a 'project management style' approach to a range of financial activities to enhance continuity, improve knowledge transfer, manage peaks and troughs and improve processes

Key project work undertaken in 2008-09 enabled a broader approach to key issues and staff rotations continued to assist with knowledge transfer and workload management.

3.5 Improve use of regional intelligence and resources when administering projects

Increased use of regional intelligence and resources during 2008-09 enabled more accurate monthly reporting of accrued levy revenue and debtors.

3.6 Refine the LRS costing structure to improve reporting and monitoring

System enhancements of the LRS cost reporting system during 2008-09 assisted LRS management to more closely monitor LRS operational expenditure and corresponding cost recovery invoicing. This led to LRS achieving a near breakeven result in 2008-09. Further refinement of the costing system will continue into 2009-10.

3.7 Continued focus on timely and accurate disbursement of levy collections to industry service bodies

In 2008-09 the LRS disbursed \$785 million in levies, penalties and Commonwealth matching special appropriation payments to Research and Development Corporations and other industry bodies. This amount included \$434 million in research and development levies and matching payments, \$6 million in animal health levies, \$2 million in plant health levies, \$9 million in national residue survey levies and \$334 million in other promotional and industry support levies.

3.8 Timely and accurate disbursement of 'Commonwealth Matching' Payments

One of LRS' functions is to calculate and disburse Commonwealth Matching payments in line with legislative requirements. These matching payments are disbursed to industry service bodies to fund eligible research and development activities.

The legislative requirements determining the level of these Commonwealth Matching payments varies depending on the levy. For example, payments were not to exceed an amount equal to 0.5% of the amount that the Minister or Secretary determines to be the Gross Value of Production (GVP) for a particular industry, for that financial year.

Each industry's legislation sets out how each annual determination of the GVP is to be determined and this is used by LRS to calculate the GVP-based ceiling for Commonwealth matching funding for research and development for each industry. The GVP determinations for the 2008-2009 financial year are set out in Table 3.

LEVY COLLECTION PERFORMANCE

Horticultural levies and charges

Almonds, apples/pears, avocados, bananas, cherries, chestnuts, citrus, custard apples, dried fruits, honey, lychees, macadamia nuts, mangoes, mushrooms, nashi, nursery products, onions, papaya, passionfruit, persimmon, potatoes, rubus, stone fruit, strawberries, table grapes, turf and vegetables.

In 2008-09 the total collections for horticulture levies and charges was \$36.34 million, 19 per cent greater than the revised budget estimates which were based on forecasts provided by industry bodies before the start of the year. Collections for 14 commodities equalled or exceeded the budget estimates, while the collections for 12 other commodities fell below the budgeted collection figures. Outstanding debt totalled \$566 000 at the end of 2008-09 which represented 1.6 per cent of collections.

The total LRS collection costs for horticulture in 2008-09 was \$1.33 million, representing four per cent of total levy collections.

During 2008-09 LRS compliance staff carried out 382 on site record inspections, 360 field visits for other purposes and 49 desk reviews relating to the horticultural industry. LRS also carried out 8446 interventions relating to agents paying horticultural levies. 178 new levy payer accounts were established during 2008-09 and 20 potential levy payers were under investigation as at 30 June 2009.

A review of the movement of mangoes through the market chain which commenced in 2007-08 yielded results in 2008-09 and compliance work was ongoing in this area at year end.

Wine levies and charges

Grape research, wine grape, wine export.

In 2008-09 total levy and penalty collections of \$19.6 million for wine levies and charges were 27 per cent higher than the budget estimates (based on industry forecasts) due to high levels of production. However, as at 30 June 2009 outstanding debts in this industry totalled \$451 000 which was 24 per cent higher than in 2007-08. This significant increase in debt can be explained by the high number of businesses that were under administration or subject to formal debt recovery action during 2008-09.

The total LRS collection costs attributed to the wine industry in 2008-09 was \$516 000, representing three per cent of total levy collections.

During 2008-09 LRS compliance staff carried out 120 field record inspections, 2211 desk reviews of agent records and an additional 146 field visits for purposes other than record inspections. In excess of 13 000 other interactions with wine levy payers were also recorded. 381 new levy payer accounts were established and 72 potential levy payers were under investigation at year end.

Cattle and livestock levies and charges

Cattle transaction, cattle export, livestock transaction, livestock export and live animal export, goat slaughter, goat transaction and beef production and livestock slaughter levies

In 2008-09 LRS collected \$133.5 million in cattle and livestock levies, penalties and charges which was 10.5 per cent higher than the budget estimate (based on industry forecasts). At 30 June 2009 outstanding debts for this industry totalled \$175 000.

The total LRS collection costs attributed to the cattle and livestock industries in 2008-09 was \$1.4 million, representing 1.1 per cent of total levy collections.

During 2008-09 compliance staff conducted 212 record inspections on site, 83 field visits for other purposes, carried out 122 desk reviews and had over 8000 other interactions with agents. LRS activities during 2008-09 identified 210 potential levy payers, 140 of these became active agents and a further 11 were under investigation at 30 June 2009. Accounts continued to be opened to receive levies for 'walk in walk out' sales within this industry and 55 of these accounts were opened in 2008-09 and subsequently closed because there was no identified liability.

Online lodgement capability for the Cattle and Livestock Transaction Levy, Cattle and Livestock Export Charge, Beef Production and Livestock Slaughter was implemented in 2008-09.

Beef Production levy collections were 12 per cent higher than budget estimates of \$13.2 million. LRS compliance staff noted a few major compliance issues during 2008-09 within this industry and have therefore increased the level of compliance attention given to this industry going forward.

Dairy levies

Dairy adjustment levy, all milk levy

In 2008-09 total collections of dairy industry levies and penalties were \$248.8 million. This was two per cent lower than the annual budget estimate and industry forecasts. Outstanding levy and penalty debts at 30 June 2009 totalled \$64 000.

The total LRS collection costs attributed to the Dairy Industry in 2008-09 was \$498 000, representing less than one per cent of total levy collections.

Field staff carried out 83 on site record inspections, 42 field visits for other purposes and 16 desk reviews. Staff carried out 2987 other interventions during the year and four new levy payer accounts were established within this industry in 2008-09.

The Dairy Adjustment levy ceased on 22 February 2009 and some final matters of debt collection and refund review were ongoing at 30 June 2009 and will continue into 2009-10.

Grains levies

Coarse grains, grain legumes, oilseeds, and wheat

In 2008-09 collections of levies and penalties from the grain industries totalled \$92.02 million, which represented a 21 per cent increase on the budget estimate. Outstanding debts totalled \$111 000 at 30 June 2009, a decrease of 34 per cent compared to 2007-08.

The total LRS collection costs attributed to the grain industries in 2008-09 was \$575 000, representing less than one per cent of total levy collections.

Compliance staff carried out 193 on site record inspections, 80 field visits for other purposes and carried out a further 5319 actions on grain levy payer accounts. 76 potential new levy payers were identified during the year, of which 52 were identified as active agents and 9 were still under investigation as at 30 June 2009. The remaining 13 accounts were subsequently closed.

Forest and wood products levy and export and import charges

Forest and Wood Products, Forest Growers

In 2008-09 total collections, including levies and import and export charges, totalled \$4.9 million, which was four per cent less than the budget estimate. Outstanding debts totalled \$7000 as at 30 June 2009.

The total LRS collection costs attributed to the Forest and Wood product industries in 2008-09 were \$186 000, representing four per cent of total levy collections.

Compliance staff carried out 74 record inspections, 24 field visits for other purposes and 1649 other interventions on forestry and wood product levy payer accounts. 113 potential levy payers were identified in 2008-09 of which 47 were identified as active accounts, four were under investigation and 62 were subsequently closed as at 30 June 2009.

Efforts to fully implement the Forest Growers Levy which commenced in 2008-09 will continue into 2009-10.

Farmed prawns levy and charges

Farmed prawns

In 2008-09 collections of the farmed prawns levy \$112 000, which was ten per cent lower than the budget estimate.

The total LRS collection costs attributed to the farmed prawn industry in 2008-09 was \$8000, representing seven per cent of total levy collections.

Compliance staff undertook nine on site record inspections, six field visits for other purposes and four desk reviews within the farm prawn industry. 204 actions were undertaken relating to these levy payers during 2008-09.

Egg levies

Laying chickens, egg promotion

In 2008-09 LRS collected a total of \$4.93 million in levies and penalties from the laying chicken industry which was 17.5 per cent higher than the budget estimate for the year. Outstanding debt as at 30 June 2009 stood at \$136 000, or 2.7 per cent of total collections, all of which related to the egg promotion levy.

The total LRS collection costs attributed to the egg industry in 2008-09 was \$91 000, representing 1.8 per cent of total levy collections.

Field staff carried out five on site record inspections and 384 other actions in relation to laying chickens and egg promotion levy payers in 2008-09.

Cotton levies

Cotton

In 2008-09 LRS collected a total \$2.43 million from the cotton industry which was 40 per cent higher than the budget estimate for the year. There was no outstanding debt relating to this industry as at 30 June 2009.

The total LRS collection costs attributed to the cotton industry in 2008-09 was \$5000, representing less than one per cent of total levy collections.

LRS compliance staff conducted two record inspections and carried out 197 other actions relating to cotton levy payers during the year. No new levy payer accounts were established in this industry in 2008-09.

Sugar levies

Sugar cane

In 2008-09 total levy collections were \$4.55 million, 11 per cent lower than the budget estimate for the year. There was no debt outstanding from the sugar cane industry at 30 June 2009.

The total LRS collection costs attributed to the sugar cane industry in 2008-09 was \$8000, representing less than one per cent of total levy collections.

Compliance staff carried out 8 on site record inspections and completed 179 other actions in relation to sugar cane levy payers in 2008-09.

Pig levies

Pig slaughter, game pigs

In 2008-09 levy collections were \$11.25 million, which was 4.6 per cent greater than the budget estimate for the year. Outstanding debt at 30 June 2009 was \$213 000, which represented two per cent of the pig industry levy collections.

The total LRS collection costs attributed to the pig industry in 2008-09 was \$122 000, representing one per cent of total levy collections.

Compliance staff carried out 38 record inspections and 19 field visits for other purposes. 1756 other actions were recorded and six new levy payer accounts established in the industry in 2008-09.

Wheat export charges

Wheat export

In 2008-09 LRS collected \$2.9 million in wheat export charges and this industry had \$1000 in outstanding debt at 30 June 2009.

The LRS portion of total collection costs attributed to the wheat export industry in 2008-09 was \$21 000, representing less than one per cent of total levy collections.

Compliance staff carried out 13 on site record inspections, 14 field visits for other purposes, 690 other actions in relation to Wheat Export payers. At 30 June 2009 four new export and charges payer accounts were established and one potential payer was being investigated in this industry at 30 June 2009.

Wool levy and charges

In 2008-09 LRS collected \$34.31 million for wool levies and charges, which was 18 per cent lower than the budget and industry estimate. The wool industry had \$50 000 in outstanding debt at 30 June 2009.

The total LRS collection costs attributed to the wool industry in 2008-09 was \$424 000, representing one per cent of total levy collections.

Compliance staff carried out 48 on site record inspections, 19 visits for other purposes, six desk reviews and 981 other actions relating to wool industry levies and charges. Five new levy payer accounts were established in this industry in 2008-09.

LRS manages Wool Database records on behalf of Australian Wool Innovation (AWI) on a fee for service basis. In undertaking this work LRS focused on reducing agent errors and obtaining reliable supporting data from agents where discrepancies were identified. The ongoing centralisation of compliance activities by LRS during 2008-09 resulted in greater reliability of wool industry data records.

Other rural industries

Deer, goat fibre, queen bees, buffalo, macropods, meat chickens, pasture seeds, ratites, rice, and horses

In 2008-09 total levy collections were \$2.06 million which was two per cent lower than the budget estimate for the year. These industries only had a \$2000 in outstanding debt at 30 June 2009.

The total LRS collection costs attributed to these industries in 2008-09 was \$66 000, representing 3.3 per cent of total levy collections.

Compliance staff carried out 26 on site record inspections and 1073 other interventions during the year. Three new levy payer accounts were established in 2008-09 in these industries.

LEVIES REVENUE SERVICE

2008-09 FINANCIAL PERFORMANCE TABLES

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Table 1 Income Statement for the year ended 30 June 2009

(Figures in table 1 are reported on an accrual basis and align with those figures reported in the DAFF annual financial statements)

Table 2 Administered levy, import and export charges and Commonwealth contribution expenses in 2008-09

(Figures in table 2 are reported on a modified cash basis and include the last payment run for 2008-09 made in July 2009 but not all accrual figures so therefore won't align with the accrual figures reported in the DAFF annual financial statements)

Table 3 Determinations of the total GVP for individual industries for 2008-09

(Figures in table 3 are prepared and provided by policy staff within DAFF and are used to determine levels of Commonwealth matching payments disbursed to industry bodies after taking into account the level of Research and Development expenditure incurred by each industry body. The calculation method varies for each commodity.)

Table 4 Levy collection amounts for 2008-09 compared to prior year

(Figures in table 4 are reported on a cash basis and therefore don't align with the accrual figures reported in the DAFF annual financial statements)

Table 5 Levy collection charges expressed as a percentage of collections for 2008-09

(Figures in table 5 are reported on a cash basis and therefore don't align with the accrual figures reported in the DAFF annual financial statements)

Table 6 Levy collection charges expressed as a percentage of revised budget estimates for 2008-09

(Figures in table 6 are reported on a cash basis and therefore don't align with the accrual figures reported in the DAFF annual financial statements)

Table 7 Overdue 90 days debt as at 30 June 2009 compared to prior year

(Figures in table 7 only reflect debt figures that were reported as being overdue for 90 days, or more so won't align to the total figures reported in the notes to the DAFF annual financial statements)

Table 8 Overdue 90 days debt as a percentage of total collections for 2008-09

(Figures in table 8 only reflect debt figures that were reported as being overdue for 90 days or more so won't align to the total figures reported in the notes to the DAFF annual financial statements)

**TABLE 1 - LEVIES REVENUE SERVICE
INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009**

	Notes	2008-09 (\$'000)	2007-08 (\$'000)
Income			
Revenue			
Revenue from Government		405	234
Reimbursement of LRS annual operating costs from industry		5 262	5 023
Total revenue		5 667	5 257
Expenses			
Employee	1	3 566	3 469
Contractors and consultants		30	15
IT, communications and office equipment		596	501
Property and accommodation		278	246
Travel and vehicles		224	263
Legal		75	97
Office supplies	2	88	109
Corporate expenses allocation - from DAFF		621	648
Total expenses		5 478	5 348
Surplus (deficit)		189	(91)

Notes

1. Employee expenses includes base salaries, accrued leave, higher duties, overtime, allowances, superannuation, fringe benefits tax, occupational health and safety and other employee on costs.
2. Expenses for office supplies includes memberships, conferences, publications, official hospitality and administration expenses.
3. Comparative figures have been re-categorised to be consistent with 2008-09 classification.
4. This income statement is prepared on a full accrual basis.

**TABLE 2 - LEVIES REVENUE SERVICE
ADMINISTERED LEVY/EXPORT CHARGE AND COMMONWEALTH CONTRIBUTION EXPENSES IN 2008-09**

Description	Note	Levy/ Export Charge (\$'000)	Late Payment Penalty (\$'000)	Commonwealth Matching Contribution (\$'000)	Total (\$'000)
<i>Australian Animal Health Council (Livestock Industries) Funding Act 1996</i>		6 488	3	-	6 491
<i>Australian Meat and Live-stock Industry Act 1997</i>					
- MLA Marketing		74 009	38	-	74 047
- MLA Research		23 829	11	29 412	53 252
- Livecorp Marketing		4 152	4	-	4 156
- Livecorp Research		832	1	-	833
- AMPC Marketing		6 597	19	-	6 616
- AMPC Research		11 836	30	-	11 866
<i>Australian Wine and Brandy Corporation Act 1980</i>		6 111	54	-	6 165
<i>Dairy Produce Act 1986</i>					
- Industry Restructure Package	3	216 422	34	-	216 456
- Dairy		31 911	21	19 167	51 099
<i>Egg Industry Service Provision Act 2002</i>		4 845	4	910	5 759
<i>Forestry Marketing and Research and Development Services Act 2007</i>		4 898	10	3 338	8 246
<i>Horticultural Marketing and Research and Development Services Act 2000</i>		35 355	117	40 158	75 630
<i>National Residue Survey Administration Act 1992</i>		9 483	10	-	9 493
<i>Pig Industry Act 2001</i>		10 402	44	3 179	13 625
<i>Plant Health Australia (Plant Industries) Funding Act 2002</i>		1 578	1	-	1 579
<i>Primary Industries and Energy Research and Development Act 1989</i>					
- Cotton R&D Corporation		2 384	4	2 436	4 824
- Fisheries R&D Corporation - Prawns	4	766	1	16 299	17 066
- Grains R&D Corporation - Grains - Wheat		52 340	47	26 338	78 725
- Grains R&D Corporation - Other Grains		36 867	47	17 559	54 473
- Grape and Wine R&D Corporation		13 244	88	11 763	25 095
- Rural Industries R&D Corporation		1 728	3	2 426	4 157
- Sugar R&D Corporation		4 552	-	5 110	9 662
<i>Wool Services Privatisation Act 2000</i>		34 294	13	11 395	45 702
TOTAL		594 923	604	189 490	785 017

Notes

1. Commonwealth Contribution funding is not included in Collection tables
2. Includes payments processed in the last payment run for 2008-09 made in July 2009
3. Following cessation of the Dairy Adjustment levy on 22 February 2009, the Dairy Structural Adjustment Fund (DSAF) was wound up before 30 June 2009. As required by section 77AA (2) of the *Dairy Produce Act 1986*, the balance of \$4.661 million remaining in the DSAF immediately prior to the wind up was returned to the Commonwealth before 30 June 2009. The levy expenses shown above have not been reduced to reflect the return of this balance.
4. Expenses include \$0.655 million of Research and Development levies collected by Australian Fisheries Management Authority (AFMA)
5. There were no expenses incurred under the *Wheat Export Marketing Act 2008* in 2008-09, as the wheat export charge collected totaling \$2.897 million is directly accessed from the Commonwealth Official Public Account by Wheat Export Australia
6. This statement is prepared on a modified cash basis

TABLE 3 - LEVIES REVENUE SERVICE

DETERMINATIONS OF THE TOTAL GVP FOR INDIVIDUAL INDUSTRIES FOR 2008-09

Industry	2008-09 GVP Determinations (\$)	2007-08 GVP Determinations (\$)
<i>Sugar Cane</i>	1 022 094 983	1 056 521 791
<i>Grains</i>	8 779 317 688	7 524 200 000
<i>Pig</i>	1 028 433 333	909 566 667
<i>Cotton</i>	487 158 865	625 542 000
<i>Dairy</i>	3 833 472 097	3 659 300 000
<i>Wine Grapes</i>	1 147 950 000	1 111 759 915
<i>Wine</i>	1 807 040 729	1 751 000 000
<i>Red Meat</i>	10 568 437 079	10 541 957 805
<i>Wool</i>	2 279 090 523	2 462 380 500
<i>Forestry</i>	1 777 333 333	-
<i>Egg</i>	437 866 667	392 866 667
<i>Buffalo</i>	3 959 333	4 238 800
<i>Deer</i>	2 703 333	2 887 143
<i>Chicken Meat</i>	1 553 600 000	1 308 066 667
<i>Ostrich</i>	-	2 250 000
<i>Goat Fibre</i>	2 203 000	2 595 667
<i>Honey</i>	73 372 582	70 000 000
<i>Macropods</i>	40 983 000	46 538 667
<i>Ratite</i>	2 089 182	-
<i>Rice</i>	32 274 008	116 133 333
<i>Horticulture</i>	8 105 786 659	6 902 000 000
<i>Fisheries</i>		
- Commonwealth managed	287 238 000	290 639 000
- State managed	1 912 038 000	1 930 975 000

Notes

1. These figures are calculated and provided by policy staff within DAFF and are used to determine levels of Commonwealth matching payments disbursed to industry bodies based on the level of research and development expenditure incurred by individual industry bodies.

TABLE 4 - LEVIES REVENUE SERVICE
LEVY COLLECTION AMOUNTS FOR 2008-09 COMPARED TO PRIOR YEAR

Category	Levy, Import and Export Charges and Penalties	Collections 2008-09			Collections 2007-08 Total (\$'000)	Increase/ (Decrease) (\$'000)	Increase/ (Decrease) %	
		Notes	Levy, Import and Export Charges	Penalties (\$'000)				Total (\$'000)
Livestock	Beef Production		13 285	17	13 282	9 448	3 834	41
	Buffalo Slaughter (incl. export)		21	-	21	23	(2)	(9)
	Cattle Transaction (incl. export)		72 704	40	72 744	70 327	2 417	3
	Deer (incl. export and velvet)		72	1	73	58	15	26
	Goat Fibre		21	-	21	23	(2)	(9)
	Goat Slaughter		135	1	136	69	67	97
	Goat Transaction (incl. export)		639	2	641	483	158	33
	Live Animal Export		4 985	4	4 989	4 383	606	14
	Live Animal Export Recovery		-	-	-	328	(328)	(100)
	Livestock Slaughter		5 033	31	5 064	3 405	1 659	49
	Livestock Transaction (incl. export)		36 698	13	36 711	34 640	2 071	6
	Pig Slaughter		11 177	48	11 225	13 399	(2 174)	(16)
	Wool		34 294	13	34 307	45 110	(10 803)	(24)
	Total Livestock		179 044	170	179 214	181 696	(2 482)	(1)
Chicken	Egg Promotion		3 934	4	3 938	3 401	537	16
	Laying Chicken		995	-	995	905	90	10
	Meat Chicken		1 521	2	1 523	1 389	134	10
	Total Chicken		6 450	6	6 456	5 695	761	13
Field Crops	Coarse Grains		23 348	38	23 386	26 211	(2 825)	(11)
	Cotton Research		2 426	4	2 430	1 990	440	22
	Grain Legumes		5 181	5	5 186	4 735	451	10
	Oilseeds		9 454	6	9 460	6 338	3 122	49
	Pasture Seeds		147	-	147	148	(1)	(1)
	Rice		58	-	58	501	(443)	(88)
	Sugar Cane Research		4 552	-	4 552	4 823	(271)	(6)
	Sugar Reform		(1)	-	(1)	10	(11)	(110)
	Wheat		53 940	49	53 989	41 427	12 562	30
	Wheat Export	1	2 896	1	2 897	1 524	1 373	90
	Total Field Crops		102 001	103	102 104	87 707	14 397	16
Wine	Grape Research		3 866	43	3 909	2 813	1 096	39
	Wine Export		2 596	15	2 611	2 914	(303)	(10)
	Wine Grape		12 955	84	13 039	9 718	3 321	34
	Total Wine		19 417	142	19 559	15 445	4 114	27
Dairy	All Milk		32 357	22	32 379	28 356	4 023	14
	Dairy Adjustment	2	216 422	34	216 456	228 038	(11 582)	(5)
	Total Dairy		248 779	56	248 835	256 394	(7 559)	(3)
Forestry	Forestry (incl. export & import)		4 898	9	4 907	4 629	278	6
	Total Forestry		4 898	9	4 907	4 629	278	6

Notes

1. The Wheat Export Levy collected and included in the above table is not paid by LRS to Wheat Export Australia. Wheat Export Australia draws down levy collections directly from the Official Public Account.

2. The Dairy Adjustment levy ceased on 22 February 2009. Dairy Adjustment levy and penalty collections from 16 May to 30 June 2009 totalling \$3.234 million are not included in the 2008-09 collection balances above. The Minister for Agriculture Fisheries and Forestry declared on 14 May 2009 that all Dairy Adjustment receipts after 15 May 2009 were no longer payable to the industry services body.

3. From 1 July 2008 levies are collected and paid directly to the Commonwealth Official Public Account by AFMA. A portion of these levies are subsequently paid to Fisheries Research Development Corporation (FRDC) by LRS for R&D activities, the remainder of the levy collections are reported by AFMA.

4. The Australian Pesticides & Veterinary Medicines Authority (APVMA) levy was no longer collected by LRS in 2008-09.

5. The figures in this table are prepared on a cash basis.

TABLE 4 - LEVIES REVENUE SERVICE
LEVY COLLECTION AMOUNTS FOR 2008-09 COMPARED TO PRIOR YEAR (continued)

Category	Levy, Import and Export Charges and Penalties	Collections 2008-09			Collections 2007-08	Increase/ (Decrease)	Increase/ (Decrease)	
		Notes	Levy, Import and Export Charges (\$'000)	Penalties (\$'000)	Total (\$'000)	Total (\$'000)	(\$'000)	%
Horticulture	Almond (incl. export)		550	-	550	459	91	20
	Apple and Pear (incl. export)		5 193	22	5 215	4 977	238	5
	Avocado (incl. export)		3 515	4	3 519	3 376	143	4
	Banana		4 115	4	4 119	-	4 119	-
	Cherry (incl. export)		628	4	632	502	130	26
	Chestnut (incl. export)		44	-	44	50	(6)	(12)
	Citrus (incl. export)		1 542	4	1 546	1 699	(153)	(9)
	Custard Apple (incl. export)		75	-	75	82	(7)	(8)
	Dried Fruits (incl. export)		293	1	294	361	(67)	(19)
	Honey (incl. export)		396	1	397	464	(67)	(14)
	Lychee		109	1	110	191	(81)	(42)
	Macadamia (incl. export)		3 223	4	3 227	3 543	(316)	(9)
	Mango		748	6	754	853	(99)	(11)
	Mushrooms		2 258	1	2 259	2 110	149	7
	Nashi (incl. export)		75	6	81	92	(11)	(12)
	Nursery Products		1 841	10	1 851	1 942	(91)	(5)
	Onions (incl. export)		414	1	415	386	29	7
	Papaya		188	1	189	202	(13)	(7)
	Passionfruit		69	-	69	76	(7)	(9)
	Persimmons		132	-	132	102	30	29
	Potato (incl. export)		1 008	1	1 009	1 006	3	-
	Rubus		63	-	63	49	14	29
	Stone Fruit (incl. export)		960	8	968	961	7	1
	Strawberry		509	-	509	490	19	4
	Table Grapes		1 190	5	1 195	1 023	172	17
	Turf		555	3	558	541	17	3
	Vegetable (incl. export)		6 531	31	6 562	6 370	192	3
	Total Horticulture		36 224	118	36 342	31 907	4 435	14
Other	AFMA	3	-	-	-	9 573	(9 573)	(100)
	APVMA	4	-	-	-	1 454	(1 454)	(100)
	Macropod		122	-	122	133	(11)	(8)
	NRS - Game Pigs		27	-	27	36	(9)	(25)
	NRS - Game Goats		-	-	-	-	-	-
	NRS - Horses		73	-	73	50	23	46
	NRS - Ratite Slaughter		9	-	9	16	(7)	(44)
	Prawn		111	1	112	113	(1)	(1)
	Queen Bee		8	-	8	8	-	-
	Total Other		350	1	351	11 383	(11 032)	(97)
TOTAL			597 163	605	597 768	594 856	2 912	-

Notes

1. The Wheat Export Levy collected and included in the above table is not paid by LRS to Wheat Export Australia. Wheat Export Australia draws down levy collections directly from the Official Public Account.
2. The Dairy Adjustment levy ceased on 22 February 2009. Dairy Adjustment levy and penalty collections from 16 May to 30 June 2009 totalling \$3.234 million are not included in the 2008-09 collection balances above. The Minister for Agriculture Fisheries and Forestry declared on 14 May 2009 that all Dairy Adjustment receipts after 15 May 2009 were no longer payable to the industry services body.
3. From 1 July 2008 levies are collected and paid directly to the Commonwealth Official Public Account by AFMA. A portion of these levies are subsequently paid to Fisheries Research Development Corporation (FRDC) by LRS for R&D activities, the remainder of the levy collections are reported by AFMA.
4. The Australian Pesticides & Veterinary Medicines Authority (APVMA) levy was no longer collected by LRS in 2008-09.
5. The figures in this table are prepared on a cash basis.

TABLE 5 - LEVIES REVENUE SERVICE
LEVY COLLECTION CHARGES EXPRESSED AS A PERCENTAGE OF COLLECTIONS FOR 2008-09

Category	Levy, Import and Export Charges and Penalties	Notes	LRS Collection	Total Collections	Total Collection	
			Charges		Charges as % of Total	Collections
			(\$'000)	(\$'000)		%
Livestock	Beef Production		49	13 282	-	
	Buffalo Slaughter (incl. export)		3	21	14	
	Cattle Transaction (incl. export)		520	72 744	1	
	Deer (incl. export and velvet)		13	73	18	
	Goat Fibre		3	21	14	
	Goat Slaughter		13	136	10	
	Goat Transaction (incl. export)		75	641	12	
	Live Animal Export		58	4 989	1	
	Livestock Slaughter		63	5 064	1	
	Livestock Transaction (incl. export)		637	36 711	2	
	Pig Slaughter		118	11 225	1	
	Wool		424	34 307	1	
		Total Livestock		1 976	179 214	1
Chicken	Egg Promotion		67	3 938	2	
	Laying Chicken		24	995	2	
	Meat Chicken		15	1 523	1	
		Total Chicken		106	6 456	2
Field Crops	Coarse Grains		276	23 386	1	
	Cotton Research		5	2 430	-	
	Grain Legumes		115	5 186	2	
	Oilseeds		38	9 460	-	
	Pasture Seeds		4	147	3	
	Rice		3	58	5	
	Sugar Cane Research		8	4 552	-	
	Sugar Reform		-	(1)	-	
	Wheat		146	53 989	-	
	Wheat Export		21	2 897	1	
		Total Field Crops		616	102 104	1
Wine	Grape Research		90	3 909	2	
	Wine Export		103	2 611	4	
	Wine Grape		323	13 039	2	
		Total Wine		516	19 559	3
Dairy	All Milk		218	32 379	1	
	Dairy Adjustment	1	280	216 456	-	
		Total Dairy		498	248 835	-
Forestry	Forestry (incl. export & import)		186	4 907	4	
		Total Forestry		186	4 907	4

Notes

1. The Dairy Adjustment levy ceased on 22 February 2009. Dairy Adjustment levy and penalty collections from 16 May to 30 June 2009 totalling \$3.256 million are not included in the 2008-09 collection balances above. On 14 May 2009, the Minister for Agriculture Fisheries and Forestry declared that all Dairy Adjustment receipts after 15 May 2009 were no longer payable to the industry services body.
2. The figures in this table are prepared on a cash basis.

TABLE 5 - LEVIES REVENUE SERVICE
LEVY COLLECTION CHARGES EXPRESSED AS A PERCENTAGE OF COLLECTIONS FOR 2008-09 (continued)

Category	Levy, Import and Export Charges and Penalties	Notes	LRS Collection	Total Collections	Total Collection	
			Charges		Charges as % of Total	Collections
			(\$'000)	(\$'000)		%
Horticulture	Almond (incl. export)		6	550		1
	Apple and Pear (incl. export)		161	5 215		3
	Avocado (incl. export)		77	3 519		2
	Banana		109	4 119		3
	Cherry (incl. export)		7	632		1
	Chestnut (incl. export)		5	44		11
	Citrus (incl. export)		112	1 546		7
	Custard Apple (incl. export)		6	75		8
	Dried Fruits (incl. export)		11	294		4
	Honey (incl. export)		32	397		8
	Lychee		17	110		15
	Macadamia (incl. export)		28	3 227		1
	Mango		52	754		7
	Mushrooms		21	2 259		1
	Nashi (incl. export)		6	81		7
	Nursery Products		44	1 851		2
	Onions (incl. export)		41	415		10
	Papaya		11	189		6
	Passionfruit		11	69		16
	Persimmons		7	132		5
	Potato (incl. export)		62	1 009		6
	Rubus		11	63		17
	Stone Fruit (incl. export)		73	968		8
Strawberry		5	509		1	
Table Grapes		58	1 195		5	
Turf		89	558		16	
Vegetable (incl. export)		265	6 562		4	
	Total Horticulture		1 327	36 342		4
Other	Macropod		18	122		15
	NRS - Game Pigs		4	27		15
	NRS - Horses		2	73		3
	NRS - Ratite Slaughter		2	9		22
	Prawn		8	112		7
	Queen Bee		3	8		38
	Total Other		37	351		11
TOTAL			5 262	597 768		1

Notes

1. The Dairy Adjustment levy ceased on 22 February 2009. Dairy Adjustment levy and penalty collections from 16 May to 30 June 2009 totalling \$3.256 million are not included in the 2008-09 collection balances above. On 14 May 2009, the Minister for Agriculture Fisheries and Forestry declared that all Dairy Adjustment receipts after 15 May 2009 were no longer payable to the industry services body.

2. The figures in this table are prepared on a cash basis.

**TABLE 6 - LEVIES REVENUE SERVICE
COLLECTIONS EXPRESSED AS A PERCENTAGE OF REVISED BUDGET ESTIMATES FOR 2008-09**

Category	Levy, Import and Export Charges and Penalties	Revised Budget		Collections as % of Revised Budget Estimates %	
		Total Collections 2008-09 (\$'000)	Estimates 2008-09 (\$'000)		
		Notes			
Livestock	Beef Production		13 282	11 900	112
	Buffalo Slaughter (incl. export)		21	26	81
	Cattle Transaction (incl. export)		72 744	69 299	105
	Deer (incl. export and velvet)		73	89	82
	Goat Fibre		21	30	69
	Goat Slaughter		136	81	167
	Goat Transaction (incl. export)		641	441	145
	Live Animal Export		4 989	4 400	113
	Livestock Slaughter		5 064	4 119	123
	Livestock Transaction (incl. export)		36 711	30 561	120
	Pig Slaughter		11 225	10 733	105
Wool		34 307	41 700	82	
	Total Livestock		179 214	173 379	103
Chicken	Egg Promotion		3 938	3 285	120
	Laying Chicken		995	912	109
	Meat Chicken		1 523	1 097	139
	Total Chicken		6 456	5 294	122
Field Crops	Coarse Grains		23 386	21 320	110
	Cotton Research		2 430	1 742	140
	Grain Legumes		5 186	4 700	110
	Oilseeds		9 460	7 871	120
	Pasture Seeds		147	150	98
	Rice		58	500	12
	Sugar Cane Research		4 552	5 100	89
	Sugar Reform		(1)	-	-
	Wheat		53 989	42 162	128
Wheat Export		2 897	-	-	
	Total Field Crops		102 104	83 545	122
Wine	Grape Research		3 909	2 823	138
	Wine Export		2 611	3 055	85
	Wine Grape		13 039	9 560	136
	Total Wine		19 559	15 438	127
Dairy	All Milk		32 379	28 684	113
	Dairy Adjustment	1	216 456	225 318	96
	Total Dairy		248 835	254 002	98
Forestry	Forestry (incl. export & import)		4 907	5 093	96
	Total Forestry		4 907	5 093	96

Notes

1. The Dairy Adjustment levy ceased on 22 February 2009. Dairy Adjustment levy and penalty collections from 15 May to 30 June 2009 totalling \$3.256 million are not included in the 2008-09 collection balances above, as, on 14 May 2009, the Minister for Agriculture Fisheries and Forestry declared that all Dairy Adjustment receipts after 15 May 2009 are no longer payable to the industry services body.

2. The figures in this table are prepared on a cash basis.

**TABLE 6 - LEVIES REVENUE SERVICE
COLLECTIONS EXPRESSED AS A PERCENTAGE OF REVISED BUDGET ESTIMATES FOR 2008-09 (continued)**

Category	Levy, Import and Export Charges and Penalties	Revised Budget		Collections as
		Total Collections	Estimates	% of Revised Budget
	Notes	2008-09 (\$'000)	2008-09 (\$'000)	Estimates %
Horticulture				
	Almond (incl. export)	550	599	92
	Apple and Pear (incl. export)	5 215	4 755	110
	Avocado (incl. export)	3 519	2 348	150
	Banana	4 119	-	-
	Cherry (incl. export)	632	460	137
	Chestnut (incl. export)	44	39	113
	Citrus (incl. export)	1 546	1 706	91
	Custard Apple (incl. export)	75	91	83
	Dried Fruits (incl. export)	294	350	84
	Honey (incl. export)	397	447	89
	Lychee	110	179	61
	Macadamia (incl. export)	3 227	3 352	96
	Mango	754	791	95
	Mushrooms	2 259	1 990	113
	Nashi (incl. export)	81	92	88
	Nursery Products	1 851	1 586	117
	Onions (incl. export)	415	359	116
	Papaya	189	188	100
	Passionfruit	69	72	95
	Persimmons	132	1 032	13
	Potato (incl. export)	1 009	955	106
	Rubus	63	54	116
	Stone Fruit (incl. export)	968	943	103
	Strawberry	509	460	111
	Table Grapes	1 195	1 253	95
	Turf	558	386	145
	Vegetable (incl. export)	6 562	6 164	106
	Total Horticulture	36 342	30 651	119
Other				
	Macropod	122	130	94
	NRS - Game Pigs	27	30	90
	NRS - Horses	73	50	146
	NRS - Ratite Slaughter	9	20	44
	Prawn	112	125	90
	Queen Bee	8	-	-
	Total Other	351	355	99
TOTAL		597 768	567 757	105

Notes

1. The Dairy Adjustment levy ceased on 22 February 2009. Dairy Adjustment levy and penalty collections from 15 May to 30 June 2009 totalling \$3.256 million are not included in the 2008-09 collection balances above, as, on 14 May 2009, the Minister for Agriculture Fisheries and Forestry declared that all Dairy Adjustment receipts after 15 May 2009 are no longer payable to the industry services body.

2. The figures in this table are prepared on a cash basis.

**Table 7 - LEVIES REVENUE SERVICE
OVERDUE 90 DAY DEBT AS AT 30 JUNE 2009 COMPARED TO PRIOR YEAR**

Category	Levy, Import and Export Charges and Penalties	Overdue Debt at 30 June 2009			Total Overdue Debt at 30 June 2008 (\$'000)	Increase/ (Decrease) (\$'000)	Increase/ (Decrease) %
		Levy/Export Charge (\$'000)	Penalty (\$'000)	Total (\$'000)			
Livestock	Beef Production	1	5	6	3	3	100
	Cattle Transaction (incl. export)	15	31	46	204	(158)	(77)
	Deer (incl. export and velvet)	-	-	0	2	(2)	(100)
	Goat Slaughter	2	1	3	-	3	-
	Goat Transaction (incl. export)	11	3	14	4	10	250
	Live Animal Export	21	3	24	3	21	700
	Live Animal Export Recovery	-	10	10	-	10	-
	Livestock Slaughter	15	3	18	157	(139)	(89)
	Livestock Transaction (incl. export)	25	32	57	64	(7)	(11)
	Pig Slaughter	162	51	213	77	136	177
	Wool	28	22	50	3	47	1 567
	Total Livestock	280	161	441	517	(76)	(15)
	Chicken	Egg Promotion	96	40	136	84	52
Meat Chicken		-	1	1	-	1	-
Total Chicken		96	41	137	84	53	63
Field Crops	Coarse Grains	30	29	59	55	4	5
	Grain Legumes	5	8	13	13	-	-
	Oilseeds	6	12	18	18	-	-
	Sugar Reform	-	4	4	3	1	-
	Wheat	9	12	21	82	(61)	(74)
	Wheat Export	-	1	1	-	1	-
	Total Field Crops	50	66	116	171	(55)	(33)
Wine	Grape Research	42	11	53	91	(38)	(42)
	Wine Export	6	6	12	12	-	-
	Wine Grape	330	56	386	262	124	47
	Total Wine	378	73	451	365	86	24
Dairy	All Milk	1	17	18	4	14	350
	Dairy Adjustment	36	10	46	130	(84)	(65)
	Total Dairy	37	27	64	134	(70)	(52)
Forestry	Forestry (incl. export & import)	1	6	7	121	(114)	(94)
	Total Forestry	1	6	7	121	(114)	(94)
Horticulture	Apple and Pear (incl. export)	33	15	48	19	29	153
	Avocado (incl. export)	2	1	3	3	-	-
	Banana	5	1	6	-	6	-
	Cherry (incl. export)	17	5	22	3	19	633
	Chestnut (incl. export)	0	0	0	-	-	-
	Citrus (incl. export)	12	8	20	5	15	280
	Lychee	3	3	6	2	4	200
	Macadamia (incl. export)	29	12	41	3	38	1 267
	Mango	2	7	9	2	7	350
	Mushrooms	62	7	69	55	14	25
	Nursery Products	257	7	264	3	261	8 700
	Passionfruit	2	-	2	1	1	100
	Stone Fruit (incl. export)	11	9	20	6	14	233
	Table Grapes	-	-	0	1	(1)	(100)
	Turf	8	4	12	7	5	71
	Vegetable (incl. export)	25	19	44	29	15	52
	Total Horticulture	468	98	566	139	427	306
	NRS - Horses	-	1	1	-	1	-
	Total Other	-	1	1	-	1	-
TOTAL	1 310	473	1 783	1 531	252	16	

**TABLE 8 - LEVIES REVENUE SERVICE
OVERDUE 90 DAY DEBT AS A PERCENTAGE OF TOTAL COLLECTIONS FOR 2008-09**

Category	Levy, Import and Export Charges and Penalties	Total Overdue Debt at 30 June 2009	Total Collections 2008-09	Total Overdue Debt at 30 June 2009 as % of total Collections
		(\$'000)	(\$'000)	%
Livestock	Beef Production	6	13 282	-
	Buffalo Slaughter (incl. export)	-	21	-
	Cattle Transaction (incl. export)	46	72 744	0.1
	Deer (incl. export and velvet)	-	73	-
	Goat Fibre	-	21	-
	Goat Slaughter	3	136	2.2
	Goat Transaction (incl. export)	14	641	2.2
	Live Animal Export	24	4 989	0.5
	Live Animal Export Recovery	10	-	-
	Livestock Slaughter	18	5 064	0.4
	Livestock Transaction (incl. export)	57	36 711	0.2
	Pig Slaughter	213	11 225	1.9
	Wool	50	34 307	0.1
	Total Livestock	441	179 214	0.2
Chicken	Egg Promotion	136	3 938	3.5
	Laying Chicken	-	995	-
	Meat Chicken	1	1 523	0.1
	Total Chicken	137	6 456	2.1
Field Crops	Coarse Grains	59	23 386	0.2
	Cotton Research	-	2 430	-
	Grain Legumes	13	5 186	0.3
	Oilseeds	18	9 460	0.2
	Pasture Seeds	-	147	-
	Rice	-	58	-
	Sugar Cane Research	-	4 552	-
	Sugar Reform	4	(1)	(300.0)
	Wheat	21	53 989	-
	Wheat Export	1	2 897	-
	Total Field Crops	116	102 104	0.1
Wine	Grape Research	53	3 909	1.4
	Wine Export	12	2 611	0.5
	Wine Grape	386	13 039	3.0
	Total Wine	451	19 559	2.3
Dairy	All Milk	18	32 379	0.1
	Dairy Adjustment (Note 1)	46	216 456	-
	Total Dairy	64	248 835	-
Forestry	Forestry (incl. export & import)	7	4 907	0.1
	Total Forestry	7	4 907	0.1