



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 ALMONDS LEVY & EXPORT CHARGE

WHY IS THERE A LEVY/CHARGE ON ALMONDS?

A levy or an export charge is payable on Almonds to provide funding for research and development carried out via Horticulture Australia Limited (HAL). The Levies Revenue Service (LRS) receives the funds and forwards them to HAL, 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 payable on Almonds that are produced in Australia and are either sold by the producer or used by the producer in the production of another good.

There are three categories on which levy is payable:

- Almonds in shells
- Shelled almonds
- Almonds of the Nonpareil variety in shells

An Export Charge is payable on Almonds that are produced in and exported from Australia.

If domestic levy has been paid on Almonds prior to export, no export charge is payable.

WHO PAYS THE LEVY/CHARGE AND WHO SUBMITS RETURNS?

The producer (the person who owns the Almonds immediately after they are harvested) is liable to pay the levy.

Where a producer sells their produce via an intermediary, such as a first purchaser, buying agent, selling agent or merchant; the intermediary is liable to pay levy on behalf of the producer. The intermediary must forward the levy to LRS along with return forms which are available from all LRS offices or by accessing the LRS website at www.daff.gov.au/levies. The intermediary can recover the amount of levy paid from the producer, by offset or otherwise.

A producer who sells Almonds by retail sale i.e. direct to the consumer such as at roadside stalls, shed sales, farm gate, etc. must submit levy and returns directly to the LRS.

In the case of the Export Charge, the producer, defined as the person who exports the product from Australia (the owner of the product at the time of export), is liable to pay the charge. This person must forward export charge to the LRS along with return forms. If the product 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 the LRS. The exporting agent can recover the amount of charge paid from the producer (the owner of the product at the time of export).

As previously stated, export charge is not payable if the domestic levy has already been paid on the Almonds to be exported.

WHAT IS THE RATE OF LEVY/CHARGE ON ALMONDS?

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

In shell	1 cent per kilogram
Shelled	2 cents per kilogram
Nonpareil in shells	1.5 cents per kilogram

Note: Levy Rates are current as at 1 January 2006.

ARE THERE ANY EXEMPTIONS ASSOCIATED WITH THIS LEVY/CHARGE?

No exemptions from paying levy/charge currently apply in relation to Almonds.

WHEN IS LEVY/CHARGE DUE FOR PAYMENT?

Quarterly Return:

A quarterly return 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 in which the Almonds were sold or exported. For example, the return and payment for the quarter ending 31 March (i.e. for the months of January, February & March) must be lodged by 28 April.

There are no provisions for the lodgement of annual, rather than quarterly returns.

GENERAL INFORMATION AND DEFINITIONS

The levy and export charge rate is calculated on a per kilogram basis.

Retail sale means a sale by the producer of the Almonds, except a sale to a first purchaser or through an agent e.g. sales by the producer direct to the consumer such as at roadside stalls, shed sales, farm gate etc.

A levy year for Almonds 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.

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 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 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 IS HORTICULTURE AUSTRALIA LIMITED?

Horticulture Australia Limited (HAL) is an organisation whose aim is to develop Australian horticulture by providing comprehensive and professional R&D and marketing services to over 30 different organisations from the fruit, vegetable and nursery industries. HAL was formed in February 2001 from the former Horticultural Research & Development Corporation (HRDC) and the Australian Horticultural Corporation (AHC). HAL is an industry owned company that the Australian Government has contracted to deliver marketing and R&D services for the horticulture industry.

For more information on HAL you can visit their website: www.horticulture.com.au.

WHAT LEGISLATION IS ASSOCIATED WITH THIS LEVY/CHARGE?

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

Primary Industries Levies and Charges Collection Act 1991
Primary Industries (Excise) Levies Act 1999
Primary Industries (Customs) Charges Act 1999
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