



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

INFORMATION ON RICE LEVY

WHY IS THERE A LEVY ON RICE?

There is a levy on rice to provide funding for research and development activities carried out by the Rural Industries Research and Development Corporation (RIRDC) and plant health programs via Plant Health Australia (PHA). The Levies Revenue Service (LRS) receives these funds and forwards them to RIRDC and PHA, in addition to distributing the Australian Government's matching research and development contributions. Levies and export charges are introduced and administered by the Australian Government at the request of Industry.

WHAT IS THE LEVY PAYABLE ON?

Levy is payable on rice that is produced in Australia and delivered to a processor.

WHO PAYS THE LEVY/CHARGE AND WHO SUBMITS RETURNS?

The producer (the person who owns the rice immediately after it is harvested) is liable to pay the levy.

The processor is liable to remit the levy to LRS on behalf of the producer, and must forward it along with return forms, which are available from all LRS offices or by accessing our website at www.daff.gov.au/levies. The processor can recover the amount of levy paid, from the producer by offset or otherwise.

WHAT IS THE RATE OF LEVY ON RICE?

The rate of domestic levy is calculated as follows:

Rice	\$3.00 per tonne
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Levy Rates are current as at 1 January 2006.

#The leviable varieties of rice are listed below under the heading General Information and Definitions.

ARE THERE ANY EXEMPTIONS ASSOCIATED WITH THIS LEVY?

There are currently no exemptions associated with this levy.

WHEN IS LEVY DUE FOR PAYMENT?

Bi-Annual Returns:

The return and payment is due within 28 days after the end of the relevant period (June or December).

For example the return and payment is due on or before:

- i. 28 July for rice delivered between 1 January and 30 June (June Period).
- ii. 28 January for rice delivered between 1 July and 31 December (December Period).

GENERAL INFORMATION AND DEFINITIONS

The rate of levy is calculated on a per tonne basis.

The following rice varieties are leviable:

Oryza sativa L. cv Amaroo	Oryza sativa L. cv Kyeema
Oryza sativa L. cv Doongara	Oryza sativa L. cv Langi
Oryza sativa L. cv Experimental	Oryza sativa L. cv Mixed Varieties
Oryza sativa L. cv Illabong	Oryza sativa L. cv Opus
Oryza sativa L. cv Jarrah	Oryza sativa L. cv Quest
Oryza sativa L. cv Koshihikari	Oryza sativa L. cv Reiziq

A levy year for rice is the same as a Calendar Year (i.e. 1st January to 31st December).

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 IS THE RURAL INDUSTRIES RESEARCH AND DEVELOPMENT CORPORATION, AND PLANT HEALTH AUSTRALIA?

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.

Plant Health Australia (PHA) is a peak body responsible for working with its members to manage projects and coordinate development of national plant health policy and capability in Australia. PHA was formed in recognition that, in global terms, Australia is fortunate to experience a relative freedom from pests, weeds and diseases that can affect plant industries. PHA are working to develop a shared vision and communicate an understanding of a more coordinated and effective plant health management system. For more information on PHA you can visit their website: www.planthealthaustralia.com.au.

WHAT LEGISLATION IS ASSOCIATED WITH THIS LEVY/CHARGE?

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. 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