



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 BEEF PRODUCTION LEVY

WHY IS THERE A LEVY ON BEEF PRODUCTION?

There is a levy on beef production (cattle slaughter) to provide funding for marketing and research and development activities managed by the Australian Meat Processor Corporation (AMPC). The Levies Revenue Service (LRS) receives these funds and forwards them to AMPC. In addition, the Australian Government provides 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 the slaughter at an abattoir of cattle for human consumption. This includes bobby calf slaughter as cattle are defined as bovine animals other than buffalo.

WHO PAYS THE LEVY?

Levy is payable by the owner of the carcasses immediately after the hot carcass weight is determined or taken to have been determined.

WHO SUBMITS RETURNS?

The proprietor of the abattoir where the cattle carcasses were processed (the processor) is liable to pay levy and submit returns to the LRS on behalf of the owner of the cattle. The processor can recover the amount of levy paid from the owner of the cattle by offset or otherwise.

WHAT IS THE RATE OF LEVY ON BEEF PRODUCTION?

The rate of levy is calculated as follows:

Beef Production	0.6 of a cent (\$0.006) per kilogram of the carcass of each head of cattle slaughtered
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For example the levy payable on a 240 kilogram carcass would be \$1.44.

Levy Rates are current as at 1 September 2007.

If an abattoir:

- is able to determine a hot carcass weight but fails to do so; or
- is unable to determine a hot carcass weight, is able to determine a cold carcass weight but fails to do so within the weighing period; or
- is unable to determine a hot carcass weight or a cold carcass weight within the weighing period the hot carcass weight is taken to be 240 kilograms.

If an abattoir is unable to determine a hot carcass weight but determines a cold carcass weight within the weighing period the hot carcass weight is taken to be the cold carcass weight multiplied by 1.03.

Caution: There are offence provisions within Section 24A of the *Primary Industries Levies and Charges Collection Act 1991*, for failing to determine the carcass weight when able to do so.

ARE THERE ANY EXEMPTIONS ASSOCIATED WITH THIS LEVY?

Levy is not payable on the slaughter of cattle where the carcasses are condemned or rejected as unfit for human consumption.

WHEN IS LEVY DUE FOR PAYMENT?

Monthly Returns:

The return together with payment is due within 28 days after the end of the month in which the slaughter took place. For example for cattle slaughtered in the month of September, the return and payment for September is due on or before the 28 October. Return forms are available from all LRS offices or via www.daff.gov.au/levies.

GENERAL INFORMATION AND DEFINITIONS

The rate of levy is calculated on a 'per kilogram of the carcass of each head' basis.

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 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/charges administered by the LRS are exclusive of 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.

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 www.daff.gov.au/levies.

WHAT IS THE AUSTRALIAN MEAT PROCESSOR CORPORATION (AMPC)?

Australian Meat Processor Corporation (AMPC) is the service company for all processors active in the red meat processing industry. AMPC aims to develop Australian meat processing by providing comprehensive and professional research and development and marketing services. The Commonwealth Government has an agreement with AMPC to manage marketing and research and development services for the red meat processing industry.

To find out more about research and development and marketing activities funded by this levy contact AMPC on phone (02) 9223 6900 or visit their website at: www.ampc.com.au.

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. 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