



**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](http://www.daff.gov.au/levies)

## INFORMATION ON CATTLE AND LIVESTOCK (PRODUCERS) EXPORT CHARGE

### WHY IS THERE A PRODUCERS EXPORT CHARGE ON CATTLE AND LIVESTOCK?

Cattle and Livestock (Producers) Export Charge is payable on cattle and livestock exported from Australia to fund: research, development and marketing activities through Meat and Livestock Australia (MLA) [www.mla.com.au](http://www.mla.com.au); animal health programs through Animal Health Australia [www.animalhealthaustralia.com.au](http://www.animalhealthaustralia.com.au); plus contributions to the National Residue Survey [www.daff.gov.au/nrs](http://www.daff.gov.au/nrs). The Levies Revenue Service (LRS) collects these funds and forwards them to the relevant organisations, in addition to distributing the Australian Government's matching research and development (R&D) contributions. Levies and charges are introduced and administered by the Australian Government at the request of Industry.

### WHAT IS THE EXPORT CHARGE PAYABLE ON?

Export charge is payable on livestock or cattle:

- exported from Australia where levy has not previously been paid in respect of the animals being exported; and
- on export by an exporter where live-stock and cattle were purchased by the exporter and held for longer than a determined period\* after the purchase and before the export (and is payable by the owner of the livestock or cattle at the time of export).

\*60 days cattle, 30 days sheep, lambs and goats.

### WHO PAYS THE CHARGE AND WHO SUBMITS RETURNS?

The producer, defined as the person who owned the livestock or cattle immediately before the export from Australia, is liable to pay the export charge. This person must forward export charge to LRS along with return forms, which are available from all LRS offices or by accessing our website at [www.daff.gov.au/levies](http://www.daff.gov.au/levies).

If livestock or cattle are 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 LRS. The exporting agent can recover the amount of levy paid from the producer, by offset or otherwise.

### WHAT IS THE RATE OF CHARGE ON CATTLE AND LIVESTOCK?

The rate of export charge for cattle and livestock is calculated as follows:

#### **Cattle (Producers) Export Charge:**

Cattle	\$5.00 per head
Lot-Fed Cattle	\$5.00 per head
Bobby Calves	\$0.90 per head

#### **Livestock (Producers) Export Charge:**

- Where there is a defined sale price:
 

Sheep	2% of sale price
Lambs	2% of sale price
Goats	37.7 cents per head
- Where there is no defined sale price:
 

Sheep	20 cents per head
Lambs	80 cents per head

**Note 1:**

- I. No levy is payable unless a sheep or lamb is sold for \$5.00 or more.
- II. The maximum levy payable per transaction on an ad valorem (percentage of value) basis is as follows:
 

Sheep	20 cents per head
Lambs	\$1.50 per head

**Note 2: Levy Rates are current as at 1 January 2006.**

**ARE THERE ANY EXEMPTIONS ASSOCIATED WITH THIS CHARGE?**

Charge is **not** payable on the export of dairy cattle for dairying purposes.

**WHEN IS CHARGE DUE FOR PAYMENT?**
**Monthly Returns:**

The return together with payment is due within 28 days after the end of the month in which the cattle and/or livestock were exported. For example the return and payment for the month of July is due on or before 28 August.

**GENERAL INFORMATION AND DEFINITIONS**

\*A levy year for cattle and livestock 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 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 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 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](http://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 levy 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](http://www.daff.gov.au/levies).

## WHAT IS MEAT AND LIVESTOCK AUSTRALIA?

Australia is one of the world's leading producers of cattle and sheep. The red meat industry chain begins in the paddock and ends on the plate. It comprises many industry associations and private companies that plan and market livestock and meat products. One of these organisations is Meat & Livestock Australia Ltd. Meat & Livestock Australia (or MLA as it is known) first and foremost provides services to its owners – Australia's livestock producers - and offers support to the cattle, sheep and goat industries in strategic planning. The company also provides services to other industry sectors, such as meat processors and live animal exporters. Producers fund MLA through levies collected when livestock is sold. This is supplemented by cooperative contributions from individual processors, wholesalers, food service operators and retailers. Processors and live animal exporters pay levies under contract to MLA. The Australian Government provides funds specifically for research and development. Funds collected are split almost equally between marketing and research. In many cases a research activity is rendered deficient without marketing, and vice versa. The total funding available is around \$103 million each year.

For more information on MLA you can visit their website at: [www.mla.com.au](http://www.mla.com.au).

## WHAT LEGISLATION IS ASSOCIATED WITH THIS CHARGE?

The Producers Export Charges are imposed and collected under the following legislation:

*Primary Industries (Customs) Charges Act 1999*  
*National Residue Survey (Customs) 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 by phoning Ausinfo on 132447 or via the Internet at <http://scaleplus.law.gov.au>.

**This information sheet is a guide only and does not substitute for the relevant legislation.**

## WHO CAN I CONTACT ABOUT LEVIES/CHARGES?

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.

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