



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 LIVESTOCK SLAUGHTER LEVY

WHY IS THERE A LEVY ON LIVESTOCK SLAUGHTER?

There is a levy on livestock (sheep, lambs and goats) 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 livestock for human consumption.

WHO PAYS THE LEVY?

Levy is payable by the processor, the owner of the carcasses immediately after the hot carcass weight is determined.

WHO SUBMITS RETURNS?

The proprietor of the abattoir where the livestock carcasses were processed is liable to pay levy to the LRS on behalf of the owner of the livestock, along with return forms which are available from all LRS offices or via www.daff.gov.au/levies. This person can recover the amount of levy paid from the owner of the livestock, by offset or otherwise.

WHAT IS THE RATE OF LEVY ON LIVESTOCK SLAUGHTER?

The rate of levy is calculated as follows:

Sheep	15 cents per head
Lambs	16 cents per head
Goats	10 cents per head

Levy Rates are current as at 1 September 2007.

ARE THERE ANY EXEMPTIONS ASSOCIATED WITH THIS LEVY?

Levy is not payable on livestock:

- whose carcasses are condemned or rejected as unfit for human consumption
- for consumption by the owner of the livestock, or by members of the owner's family or by the owner's employees.

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 livestock slaughtered in the month of September, the return and payment for September is due on or before the 28 October.

GENERAL INFORMATION AND DEFINITIONS

The rate of levy is calculated on a per 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

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.

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.

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