



Australian Government

**Department of Agriculture,
Fisheries and Forestry**

(ABN:24 113 085 695)

Levies Revenue Service

Return of Cattle and Livestock Purchased/Sold/Delivered

Preparation of returns

Where the return is being completed by hand please use BLOCK LETTERS and do not use pencil.

When the address section at the top of the return is being completed a street address must be given in the business address section. If your postal address is a PO Box or Bag please insert these details in the postal address section. If both addresses are the same write the words 'as above' in the postal address section.

Declaration

The declaration on the return form must be completed and signed by:

- In the case of an individual – that person;
- In the case of a body corporate – a company director, company secretary, or a principal officer in the body corporate;
- In the case of a partnership – one of the partners.

Lodgement Date

The return together with payment is due within 1 month and 28 days after the end of the month in which the levy took place. For example the return and payment for the month of July is due on or before 28th of September.

Penalties

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.

Cattle Type	Levy no.	Cattle		Total no. of Leviable Cattle Transactions	Rate of Levy per head \$	Levy Payable \$
		(i) Total Cattle Purchased/Sold/Delivered	(ii) Exempt Transactions*			
Lot fed Cattle	107	02a	02	01		
Cattle (all cattle other than lot-fed cattle)	107	02a	02	01		
Bobby Calves	107	04a	04	03		
Sub-total Cattle and Bobby Calves						A
Lot-fed Cattle (grain-fed)	107	06a	06	05		B

Category 2 – Sheep and Lamb transactions INVOLVING SALE where percentage rate payable

Type	Levy no.	(i) No. of Category 2 Sheep and Lambs Sold/Purchased	(ii) All Lambs between \$5-\$75 Leviable Sheep and Lambs	(iii) Rate of Levy (% of value) \$	(ii) x (iii) Levy Payable \$
Sheep	109	01	02		C
Lambs	109	03			D

Category 3 – All other Sheep and Lamb transactions INVOLVING SALE

Type	Levy no.	(i) No. of Category 3 Sheep and Lambs Delivered	(ii) Exempt Transactions*	(i) - (ii) = (iii) Total no. of Leviable Transactions	(iv) Sheep or lambs under threshold (\$5) and proof of price required; or sheep or lambs with an exemption form*; or, if a processor, proof of purchase through agent where levy has already been deducted.	(iii) x (iv) Levy Payable \$
Sheep	109	06a	06	07		
Lambs	109	08a	08	07		

Category 4 – Sheep and Lamb transactions NOT INVOLVING SALE

Type	Levy no.	(i) No. of Category 4 Sheep and Lambs Delivered	(ii) Exempt Transactions*	(i) - (ii) = (iii) Total no. of Leviable Transactions	(iv) Rate of Levy	(iii) x (iv) Levy Payable
Sheep	109	10a	10	09		G
Lambs	109	12a	12	11		H

Category 5 – Goats

Type	Levy no.	(i) Total Goats Purchased/Sold/Delivered	(ii) Exempt Transactions*	(i) - (ii) = (iii) Total no. of Leviable Goat Transactions	(iv) Rate of Levy per head \$	(iii) x (iv) Levy Payable \$
Goats	111	02a	02	01		I

***Exemptions**

- 14 day rule – must have a levy Exemption Certificate; or
- exemptions applicable to processors own stock – proof required.

Sub-total Live-stock (C to I) \$ **J**

Grand Total Paid (A + B + J) \$

Declaration:

I declare that to the best of my knowledge the information contained on this return form and any attachments is correct in every essential detail.
"Giving false or misleading information is a serious offence"

***Note:** Payment of levy or charge not received by the due date may attract penalty. Contact LRS for more information.

Full name (Please print)

Mr/Mrs/Dr/Ms/Miss

Contact officer's full name

Signature and date

/ /

Phone number

()

Designation

Facsimile number

Email address

()

Cattle – Please indicate the number of all leviable cattle and bobby calves SOURCED from each state.

Add cattle from all States in Category 1 to give Totals.

Totals should equal amount declared in boxes 01, 03 and 05 in the Category 1 Section above.

Type	NSW/ACT	QLD	VIC	TAS	SA	WA	NT	TOTALS
No. of Grass Fed Cattle	01a	01b	01c	01d	01e	01f	01g	01
No. of Bobby Calves	03a	03b	03c	03d	03e	03f	03g	03
No. of Grain Fed Cattle	05a	05b	05c	05d	05e	05f	05g	05

Grand Total of categories for cattle



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*Primary Industries Levies and Charges Collection Act 1991, Primary Industries (Excise) Levies Act 1999,
Primary Industries (Customs) Charges Act 1999, National Residue Survey (Excise) Levy Act 1998,
National Residue Survey (Customs) Levy Act 1998 and associated legislation.*

**Return of Cattle and Livestock Purchased/Sold/Delivered
(Cattle and Live-stock Transactions Levies)**

Name of purchaser/
processor/agent

Business address
(not a PO Box or Bag) Postcode

Postal address
(if different to above) Postcode

Business identifying number
(ACN, ABN etc.
if applicable)

LRS account number

Month ended

Please complete cattle and live-stock transaction levy details over the page.

Method of payment (please tick) Cheque EFT Date deposited / /20

*Please note: LRS does not issue receipts.

**Note: Payment of levy or charge not received by
the due date may attract late payment penalty.**

**On completion, please forward
return together with payment to:**

The Secretary
Levies Revenue Service
Department of Agriculture, Fisheries and Forestry
Locked Bag 4488
KINGSTON ACT 2604

**For further enquiries contact
Levies Revenue Service toll free on:**

Adelaide (SA, NT & TAS)	1800 814 961
Brisbane	1800 647 801
Melbourne	1800 683 839
Perth	1800 895 506
Sydney	1800 625 103
Canberra	1800 020 619

OFFICE USE ONLY

Bank
Cheque Number
Amount
Date Entered
Levy Number LEVY
Signed

Category 1 - Cattle

Type	Levy no.	(i) Total Cattle Purchased/Sold/ Delivered		(ii) Exempt Transactions*		(i) - (ii) = (iii) Total no. of Leviable Cattle Transactions		(iv) Rate of Levy per head \$	(iii) x (iv) Levy Payable \$
Cattle (all cattle other than lot-fed cattle)	107		02a		02		01		
Bobby Calves	107		04a		04		03		
Sub-total Cattle and Bobby Calves									A
Lot-fed Cattle (grain-fed)	107		06a		06		05		B

Category 2 – Sheep and Lamb transactions INVOLVING SALE where percentage rate payable

Type	Levy no.	(i) No. of Category 2 Sheep and Lambs Sold/Purchased		(ii) Total Value of Category 2 Leviable Sheep and Lambs		(iii) Rate of Levy (% of value) \$	(ii) x (iii) Levy Payable \$
Sheep	109		01		02		C
Lambs	109		03		04		D

Category 3 – All other Sheep and Lamb transactions INVOLVING SALE

Type	Levy no.	(i) No. of Category 3 Sheep and Lambs Delivered		(ii) Exempt Transactions*		(i) - (ii) = (iii) Total no. of Leviable Transactions		(iv) Rate of Levy per head \$	(iii) x (iv) Levy Payable \$
Sheep	109		06a		06		05		E
Lambs	109		08a		08		07		F

Category 4 – Sheep and Lamb transactions NOT INVOLVING SALE

Type	Levy no.	(i) No. of Category 4 Sheep and Lambs Delivered		(ii) Exempt Transactions*		(i) - (ii) = (iii) Total no. of Leviable Transactions		(iv) Rate of Levy per head \$	(iii) x (iv) Levy Payable \$
Sheep	109		10a		10		09		G
Lambs	109		12a		12		11		H

Category 5 – Goats

Type	Levy no.	(i) Total Goats Purchased/Sold/ Delivered		(ii) Exempt Transactions*		(i) - (ii) = (iii) Total no. of Leviable Goat Transactions		(iv) Rate of Levy per head \$	(iii) x (iv) Levy Payable \$
Goats	111		02a		02		01		I

*Exemptions								Sub-total Live-stock (C to I)		\$	J
<ul style="list-style-type: none"> 14 day rule – must have a levy Exemption Certificate; or exemptions applicable to processors own stock – proof required. 								Grand Total Paid (A + B + J)		\$	

Declaration: I declare that to the best of my knowledge the information contained on this return form and any attachments is correct in every essential detail.
"Giving false or misleading information is a serious offence"

Full name (Please print)	Mr/Mrs/Dr/Ms/Miss	Contact officer's full name
Signature and date	/ /	Phone number
Designation		()
Email address		Facsimile number
		()

Cattle – Please indicate the number of all leviable cattle and bobby calves SOURCED from each state.

Add cattle from all States in Category 1 to give Totals.
 Totals should equal amount declared in boxes 01, 03 and 05 in the Category 1 Section above.

Type	NSW/ACT	QLD	VIC	TAS	SA	WA	NT	TOTALS
No. of Grass Fed Cattle	01a	01b	01c	01d	01e	01f	01g	01
No. of Bobby Calves	03a	03b	03c	03d	03e	03f	03g	03
No. of Grain Fed Cattle	05a	05b	05c	05d	05e	05f	05g	05

Grand Total of categories for cattle



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Primary Industries Levies and Charges Collection Act 1991, Primary Industries (Excise) Levies Act 1999,
Primary Industries (Customs) Charges Act 1999, National Residue Survey (Excise) Levy Act 1998
National Residue Survey (Customs) Levy Act 1998 and associated legislation.

**Return of Cattle and Livestock Purchased/Sold/Delivered
(Cattle and Live-stock Transactions Levies)**

LRS account number

Name	<input type="text"/>
Postal address	<input type="text"/>
	Postcode
Contact phone number	()
Email address	<input type="text"/>

Reminder Notice

If you require a new booklet of
Return of Cattle and Livestock
Purchased/Sold/Delivered
(Cattle & Livestock Transaction Levy)
PLEASE order now.

TO ORDER:

- Fill in the details above
- Attach this form to your next return

On completion, please forward return together with payment and this reminder notice to:

Levies Revenue Service
Department of Agriculture, Fisheries and Forestry
Locked Bag 4488
KINGSTON ACT 2604

*Note: Return Forms can also be downloaded from the LRS website. Go to www.daff.gov.au/levies .

OFFICE USE ONLY

Date forms sent

Actioned by