



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 CATTLE AND LIVESTOCK EXPORTERS CHARGE

WHY IS THERE AN EXPORTERS CHARGE ON EXPORTS OF CATTLE AND LIVESTOCK?

Cattle and Livestock Exporters Charge is payable on cattle and livestock exported from Australia to fund research, development and marketing activities through LiveCorp. The Levies Revenue Service (LRS) collects these funds and forwards them to LiveCorp, 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 CHARGE PAYABLE ON?

Export charge is payable on Cattle (excluding Dairy Cattle), Sheep (including lambs) and Goats exported from Australia.

WHO PAYS THE CHARGE AND WHO SUBMITS RETURNS?

The producer, defined as the person who exports the live animals from Australia (the owner of the animals at the time of export), is liable to pay the export charge. This person must forward export charge to the Levies Revenue Service (LRS) along with return forms, which are available from all LRS offices or by accessing our website at 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 charge paid from the producer (the owner of the animals at the time of export).

ARE THERE ANY EXEMPTIONS ASSOCIATED WITH THIS CHARGE?

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

*See heading "General Information and Definitions" for further clarification.

WHAT IS THE RATE OF CHARGE ON CATTLE AND LIVESTOCK?

The rate of Cattle and Livestock Exporters charge is calculated as follows:

Cattle	0.9523 of a cent (\$0.009523) per kilogram [#]
Sheep (including lambs)	60 cents per head
Goats	50 cents per head

Note: Levy Rates are current as at 1 October 2007.

[#] For the purposes of calculating charge, the weight of the cattle exported is their liveweight described in the bill of lading, or similar document of title, facilitating the export of such cattle. Where the liveweight of cattle exported is not described in the bill of lading, or similar document of title, then for the purposes of calculating charge, the liveweight of the cattle is taken to be 480 kilograms per head.

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 live animals were exported. For example, the return and payment for the month of January is due on or before 28 February.

GENERAL INFORMATION AND DEFINITIONS

Export charge for cattle is calculated on a per kilogram basis.

Export charge for live-stock (sheep, lambs and goats) is calculated on a per head basis.

* **Dairy cattle** means cattle that would be likely to be held on dairy premises for a purpose related to commercial milk production. It is taken to include bulls, calves and replacement heifers but does not include cattle destined for slaughter that originated from dairy premises.

A levy year for live animal export is the same as a financial year (i.e. 1 July to 30 June).

WHAT RECORDS MUST BE KEPT, WHO SHOULD KEEP THEM & FOR HOW LONG?

People who lodge returns 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 is 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 (DAFF). LRS is responsible for both the collection and distribution of levies to the relevant Research and Development Corporations, Statutory Marketing Authorities, Animal 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 LIVECORP?

LiveCorp is a not for profit industry body owned and funded through contributions by livestock exporters. Its principal function is managing the direction and delivery of industry funded programs and services. LiveCorp is committed to ensuring that all participants in the livestock export trade adhere to recognised best practice and to encourage a culture of continuous industry growth, innovation and improvement.

For more information on LiveCorp you can visit its website at www.livecorp.com.au.

WHAT LEGISLATION IS ASSOCIATED WITH THIS CHARGE?

The Cattle and Livestock Exporters Charge is imposed and collected under the following legislation:

Primary Industries (Customs) Charges 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