



**Australian Government**  
**Department of Agriculture,  
 Fisheries and Forestry**

## DAFF-Levies

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 Brisbane 1800 647 801  
 Melbourne 1800 683 839  
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 Perth 1800 895 506

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

# INFORMATION ON APPLE & PEARS (EXCLUDING NASHI) LEVY & EXPORT CHARGE

## **\*\*IMPORTANT – Horticulture Return - NOW AVAILABLE ONLINE\*\***

DAFF-Levies has streamlined the process for lodgement of Levy Returns through the new Levies Online system. DAFF-Levies preferred method of lodging returns is online as it enables real time accurate processing of returns and access to online return history. Please contact your state office for more information on how to lodge your levy return through Levies Online. Alternatively, you can go direct to [www.leviesonline.daff.gov.au/LRSONLINE](http://www.leviesonline.daff.gov.au/LRSONLINE) and lodge your return.

## **WHY IS THERE A LEVY/CHARGE ON APPLES & PEARS?**

Levy or export charge is payable on apples and pears (excluding Nashi) for promotion, research and development (R&D) programs carried out via Horticulture Australia Limited (HAL) and to provide funding for residue testing performed by the National Residue Survey (NRS), and plant health programs carried out by Plant Health Australia (PHA). DAFF-Levies receives these funds and forwards them to HAL, NRS and PHA, in addition to distributing the Australian Government's 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/CHARGE PAYABLE ON?**

Levy is payable on apples and pears (excluding nashi) that are produced in Australia and either sold by the producer or used by the producer in the production of other goods.

Export charge is payable on apples and pears (excluding nashi) produced in and exported from Australia.

No export charge is payable if domestic levy has been paid on the product to be exported.

## **WHO PAYS THE LEVY/CHARGE AND WHO SUBMITS RETURNS?**

The producer (the person who owns the apple and pears immediately after they are harvested) is liable to pay the levy.

Where a producer sells their produce via an intermediary, such as a first purchaser, buying agent, selling agent or merchant; the intermediary is liable to pay levy on behalf of the producer. The intermediary must forward the levy to DAFF-Levies along with return forms which are available from all DAFF-Levies offices or by accessing the DAFF-Levies website at [www.daff.gov.au/levies](http://www.daff.gov.au/levies). The intermediary can recover the amount of levy paid from the producer, by offset or otherwise.

A producer who sells apples and pears by retail sale i.e. direct to the consumer such as at roadside stalls, shed sales, farm gate, etc. or who uses apples or pears in the production of fruit juice or another processed product must submit levy and returns directly to DAFF-Levies.

In the case of the export charge, the producer, defined as the person who exports the product from Australia (the owner of the product at the time of export), is liable to pay the charge. This person must forward export charge to DAFF-Levies along with return forms. If the product is 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 DAFF-Levies. The exporting agent can recover the amount of charge paid from the producer.

The export charge is not payable if a levy has already been paid on the apples & pears to be exported.

## **WHAT IS THE RATE OF LEVY/CHARGE ON APPLES & PEARS (EXCLUDING NASHI)?**

The rate of domestic levy and export charge<sup>#</sup> for apples and pears (not including iashi<sup>+</sup>) is calculated as follows:

Apples <sup>#</sup>	1.845 cents per kilogram
Pears <sup>#</sup> (excluding nashi)	2.099 cents per kilogram
Juicing Apples	\$2.75 per tonne
Juicing Pears (excluding nashi)	\$2.95 per tonne
Processing Apples	\$5.50 per tonne
Processing Pears (excluding nashi)	\$5.90 per tonne

**Note: Levy rates are current as at 1 November 2010.**

**Australian Government levies exclude Good and Services Tax (GST)**

### **ARE THERE ANY EXEMPTIONS ASSOCIATED WITH THIS LEVY/CHARGE?**

Levy is **not** payable in the following circumstances:

- a) in respect of apples or pears that, in a levy year\*, are sold by the producer by retail sale or used by the producer in the production of fruit juice or another processed product, if the total quantity of fruit is not greater than 9,000 kilograms of apples and pears;
- b) on apples or pears sold for stockfeed;
- c) on processing pears where levy has already been paid under the dried fruit levy; and
- d) on processing pears or juicing pears used in the production of canned fruit.

### **WHEN IS LEVY/CHARGE DUE FOR PAYMENT?**

#### **Quarterly Returns:**

Quarterly returns with payment must be submitted to DAFF-Levies on or before the 28th day after the end of the quarters of March, June, September and December. For example the return and payment for the quarter ending 30 September (ie, for the months of July, August and September) is due on or before the 28 October.

#### **Annual Returns:**

Producers who sell apples or pears by retail sale i.e. directly to the consumer, or who use the fruit in the production of other goods must lodge an annual return with DAFF-Levies. The return is due together with payment on or before 28 February in the next levy year. For example, the return and payment for 2010 levy year\* must be lodged by 28 February 2011.

A first purchaser, buying agent, selling agent or exporter may apply through DAFF-Levies for an exemption from the requirement to lodge monthly returns for a levy year\* if that person has reasonable grounds for believing that the levy/export charge payable by the person for that year will be less than \$2,000. If exemption is granted, returns must be lodged on an annual basis.

Please contact your nearest DAFF-Levies office if you require an application for exemption form to be sent out to you, or if you need further clarification in relation to annual returns.

### **GENERAL INFORMATION AND DEFINITIONS**

The levy/export charge rate is calculated on a per kilogram basis except fruit used for juicing or processing.

The rate of levy/export charge for fruit used for juicing or processing is calculated on a per tonne basis.

Retail Sale means a sale by the producer of the apples and/or pears except a sale to a first purchaser or through an agent e.g. sales by the producer direct to the consumer such as at roadside stalls, shed sales, farm gate, etc.

\*A levy year for apples and pears is the same as a calendar year (i.e. 1 January to 31 December).

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

People who lodge returns to DAFF-Levies 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 DAFF-Levies officers.

For further information or clarification on what records must be kept, who should keep them and for how long please contact your nearest DAFF-Levies 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 DAFF-Levies office.

**Giving false or misleading information is a serious offence.**

## HOW DO I LODGE MY RETURN?

Our preferred method of lodgement is through our Levies Online System.

-  **Lodge Online** by going to [www.leviesonline.daff.gov.au/LRSONLINE](http://www.leviesonline.daff.gov.au/LRSONLINE) or
-  **Scan and email** a copy of your completed and signed return form to [levies.management@daff.gov.au](mailto:levies.management@daff.gov.au) or
-  **Fax** a copy of your completed and signed return form to Free Fax 1800 609 150 or
-  **Mail** your completed and signed return form to:

DAFF-Levies  
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 please ensure that you have included your business email address on your return form.**

## HOW DO I MAKE PAYMENT?

Our preferred method of payment is Electronic Funds Transfer (EFT). Payments by EFT are secure and assist to reduce processing time and minimise errors.

### EFT

#### **Electronic Funds Transfer (*preferred method of payment*)**

Transfer your payment to the following bank account:

<b>Bank</b>	Reserve Bank of Australia
<b>BSB</b>	092009
<b>Account Number</b>	111700
<b>Account Name</b>	AFFA Official Administered Receipts
<b>Reference</b>	Please enter the prefix LRS followed by your LRS Account Number and your business name in the reference/description. (e.g. <b>LRS12345 AZ Wholesale</b> )



Alternatively, you can pay your levies by mailing a cheque or money order (made payable to DAFF-Levies) along with your return form to the address above.

## WHAT IS DAFF-LEVIES?

DAFF-Levies is part of the Australian Government Department of Agriculture, Fisheries and Forestry (DAFF) and is responsible for the effective administration, collection and disbursement of levies and charges imposed by Commonwealth legislation on a range of rural commodities and products. DAFF-Levies is also responsible for distributing the Australian Government's matching funds for research and development, the basis of which is determined by legislation. Funds are disbursed to the relevant Research and Development (R&D) and Marketing bodies, Animal Health Australia, Plant Health Australia and the National Residue Survey.

DAFF-Levies collects over 70 different levies and charges from a client base of over 9 000 levy payers.

For more information about DAFF-Levies, please visit our website at [www.daff.gov.au/agriculture-food/levies](http://www.daff.gov.au/agriculture-food/levies).

## WHAT IS HORTICULTURE AUSTRALIA LIMITED?

Horticulture Australia Limited (HAL) is an organisation whose aim is to develop Australian horticulture by providing comprehensive and professional R&D and marketing services to over 30 different organisations from the fruit, vegetable and nursery industries. HAL was formed in February 2001 from the former Horticultural Research & Development Corporation (HRDC) and the Australian Horticultural Corporation (AHC). HAL is an industry owned company that the Australian Government has contracted to deliver marketing and R&D services for the horticulture industry.

For more information on HAL phone (02) 8295 2300 or visit their website at [www.horticulture.com.au](http://www.horticulture.com.au).

## WHAT LEGISLATION IS ASSOCIATED WITH THIS LEVY/CHARGE?

The levy/charge is imposed and collected under the following legislation:

*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*  
*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](http://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 DAFF-Levies office in your State or Territory. If you are in the Northern Territory or Tasmania, please contact the Adelaide office. If you are in the ACT, please contact the Sydney office.

DAFF-LEVIES – CONTACT INFORMATION			
<b>Canberra – Central Office</b>		<b>Melbourne</b>	
 Fax	1800 609 150	 Telephone	1800 683 839
		 Fax	03 9322 5500
<b>Adelaide (SA, NT &amp; TAS)</b>		<b>Perth</b>	
 Telephone	1800 814 961	 Telephone	1800 895 506
 Fax	08 8201 6099	 Fax	08 9334 1677
<b>Brisbane</b>		<b>Sydney (NSW &amp; ACT)</b>	
 Telephone	1800 647 801	 Telephone	1800 625 103
 Fax	07 3716 9177	 Fax	02 8334 1735
 E-mail us at: <a href="mailto:levies.management@daff.gov.au">levies.management@daff.gov.au</a>		 Visit our Website: <a href="http://www.daff.gov.au/levies">www.daff.gov.au/levies</a>	

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