



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

DAFF-Levies

Sydney	1800 625 103
Brisbane	1800 647 801
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Adelaide (SA, NT & TAS)	1800 814 961
Perth	1800 895 506

www.daff.gov.au/levies

INFORMATION ON CITRUS 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 and lodge your return.

WHY IS THERE A LEVY/CHARGE ON CITRUS?

A levy or an export charge is payable on citrus to provide funding for promotion, research and development carried out via Horticulture Australia Limited (HAL) and plant health programs via Plant Health Australia (PHA). DAFF-Levies receives the funds and forwards them to HAL 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 citrus produced in Australia that is either sold by the producer or used by the producer in the production of other goods.

Export charge is payable on citrus produced in and exported from Australia.

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

WHO PAYS THE LEVY/CHARGE AND WHO SUBMITS RETURNS?

The producer (the person who owns the citrus immediately after it is 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. The intermediary can recover the amount of levy paid from the producer, by offset or otherwise.

A producer who sells citrus by retail sale i.e. direct to the consumer such as at roadside stalls, shed sales, farm gate, etc. 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 owner of the product at the time of export).

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

WHAT IS THE RATE OF LEVY/CHARGE ON CITRUS?

The rate of domestic levy and export charge for citrus is calculated as follows:

Oranges in bulk	\$2.75 per tonne
Oranges <u>not</u> in bulk	5.5 cents per box*
Other citrus in bulk	\$2.00 per tonne
Other citrus <u>not</u> in bulk	4 cents per box*

Note: Levy Rates are current as at 1 November 2010.

Australian Government levies exclude Goods and Services Tax (GST)

* See heading "General Information and Definitions" for defined box weights.

ARE THERE ANY EXEMPTIONS ASSOCIATED WITH THIS LEVY/CHARGE?

Levy is **not** payable on citrus if in a levy year* the total quantity of citrus sold by the producer by retail sale (i.e. direct to the consumer such as at roadside stalls, shed sales, farm gate etc.) or used by the producer in the production of fruit juice or any other processed product is not more than 500 boxes.

Levy is **not** payable on citrus used or sold for stockfeed.

WHEN IS LEVY/CHARGE DUE FOR PAYMENT?

Quarterly Returns:

The return together with payment is due within 28 days after the end of the quarter in which the citrus was purchased, processed, sold or exported. For example the return and payment for the September quarter, covering transactions in the months of July, August and September, is due on or before 28 October.

Annual Returns:

Producers who sell citrus by retail sale (i.e. direct to the consumer such as at roadside stalls, shed sales, farm gate etc.) or who use citrus in the production of fruit juice or any other processed product, and the total amount of citrus so used is 500 boxes or more, must submit levy and the completed return form directly to DAFF-Levies on an annual basis. The return is due together with payment on or before 28th February in the next levy year. For example, the return and payment for 2011 levy year* must be lodged by 28th February 2012.

A first purchaser, buying agent, selling agent or exporter may apply through DAFF-Levies for an exemption from the requirement to lodge quarterly 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 \$1,000. 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 and export charge rate is calculated on a per tonne and per box basis.

A '**box**' is defined as 20kg for oranges and other citrus (**excluding grapefruit**) and 16.67kg for grapefruit.

'Retail sale' means a sale of citrus by the producer other than 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 citrus is the same as a calendar year (i.e. 1st January to 31st 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 has been 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 or
-  **Scan and email** a copy of your completed and signed return form to 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:

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

-  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 THE 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.

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 you can visit their website at: www.horticulture.com.au.

WHAT LEGISLATION IS ASSOCIATED WITH THIS LEVY/CHARGE?

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

Primary Industries (Excise) Levies Act 1999
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 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	
Canberra – Central Office ☎ Fax 1800 609 150	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 3716 9177	Sydney (NSW & ACT) ☎ Telephone 1800 625 103 ☎ Fax 02 8334 1735
✉ E-mail us at: levies.management@daff.gov.au	🌐 Visit our Website: www.daff.gov.au/levies

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