



**Levies Revenue Service**

## INFORMATION ON PASTURE SEED LEVY

### WHY IS THERE A LEVY ON PASTURE SEEDS?

A levy is payable on Pasture Seeds certified under a certification scheme to provide funding for research and development programs carried out via the Rural Industries Research and Development Corporation (RIRDC). The Levies Revenue Service (LRS) receives these funds and forwards them to the RIRDC, 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 PAYABLE ON?

Levy is payable on the seed of a plant of a specified cultivar harvested in Australia and certified under a certification scheme. A certification scheme is a scheme for the testing and certification of seed by a particular State, including the Australian Capital Territory and the Northern Territory.

The leviable Pasture Seeds are defined as specified cultivars and set out in particular categories, i.e.:

- i. Category one (medics)
- ii. Category two (lucerne)
- iii. Category three (clovers)
- iv. Category four (subclovers)
- v. Category five (serradella)

### WHO PAYS THE LEVY AND WHO SUBMITS RETURNS?

The producer of the pasture seeds (the person who owns the pasture seeds immediately after they are harvested) is liable to pay the levy, but for ease of administration it is collected by the certifying authority, who must forward it to LRS along with return forms which are available from all LRS offices or by accessing our website at [www.daff.gov.au/levies](http://www.daff.gov.au/levies).

### WHAT IS THE RATE OF LEVY ON PASTURE SEEDS?

The levy rate is calculated on a per tonne basis as follows:

Category one (medics)	\$10.00 per tonne
Category two (lucerne)	\$15.00 per tonne
Category three (clovers)	\$15.00 per tonne
Category four (subclovers)	\$11.00 per tonne
Category five (serradella)	\$10.00 per tonne

**Note: Levy Rates are current as at 1 January 2006.**

### ARE THERE ANY EXEMPTIONS ASSOCIATED WITH THIS LEVY?

There are currently no exemptions associated with the pasture seed levy.

## WHEN IS LEVY/CHARGE DUE FOR PAYMENT?

### Quarterly Returns:

The returns with payment must be submitted to LRS 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 June (i.e. for the months of April, May and June) is due on or before the 28 July.

## GENERAL INFORMATION AND DEFINITIONS

The rate of levy for pasture seed is calculated on a per tonne basis.

The levy rate is set by a Schedule to the Imposition Act, which provides for specific certified seed, and is varied by amendment to the Schedule. The Minister may amend the Schedule by declaration to provide for different leviable pasture seeds and/or rates of levy. A copy of the Schedule is available from LRS offices.

\*A levy year for Pasture Seeds is the same as a financial year (i.e. 1st July to 30th June)

## 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 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 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 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](http://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 & 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 (toll free) 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. 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 our website at [www.daff.gov.au/levies](http://www.daff.gov.au/levies) .

## WHAT IS RURAL INDUSTRIES RESEARCH AND DEVELOPMENT CORPORATION?

The Rural Industries Research and Development Corporation (RIRDC) facilitates the growth of a profitable and sustainable pasture seeds industry based on a reputation for the reliable supply, domestically and internationally, of a range of pasture seed species. This program has a 5 year plan, which is accessible in hard copy, or on the internet at [www.rirdc.gov.au/pub/pastures.html](http://www.rirdc.gov.au/pub/pastures.html) .

For more information on RIRDC you can visit their website at: [www.rirdc.gov.au](http://www.rirdc.gov.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 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 LRS office in your State. For those in South Australia, the Northern Territory or Tasmania please contact the Adelaide office.

<b>Canberra – Central Office</b>  Telephone 1800 020 619  Fax 02 6272 5695	<b>Melbourne</b>  Telephone 1800 683 839  Fax 03 9322 5500
<b>Adelaide (SA, NT &amp; TAS)</b>  Telephone 1800 814 961  Fax 08 8201 6099	<b>Perth</b>  Telephone 1800 895 506  Fax 08 9334 1677
<b>Brisbane</b>  Telephone 1800 647 801  Fax 07 3831 4324	<b>Sydney</b>  Telephone 1800 625 103  Fax 02 9325 6677
 E-mail us at: <a href="mailto:Levies.Management@daff.gov.au">Levies.Management@daff.gov.au</a>	 Visit our Web site: <a href="http://www.daff.gov.au/levies">www.daff.gov.au/levies</a>