



INFORMATION ON WHEAT EXPORT CHARGE

WHY IS THERE AN EXPORT CHARGE ON WHEAT?

An export charge is payable on Wheat to provide funding for control and monitoring of wheat exports from Australia carried out via Wheat Exports Australia (WEA). The Levies Revenue Service (LRS) receives the funds and forwards them to WEA.

WHAT IS THE EXPORT CHARGE PAYABLE ON?

Export charge is payable on wheat that is produced in and exported from Australia, and is paid even where Wheat Levy has previously been paid on the wheat being exported. Export charge is payable on all wheat exports, both bulk and non-bulk.

WHO PAYS THE CHARGE AND WHO SUBMITS RETURNS?

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 the Levies Revenue Service (LRS) 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 LRS. The exporting agent can recover the amount of charge paid from the producer (the owner of the product at the time of export).

WHAT IS THE RATE OF CHARGE ON WHEAT?

The rate of export charge for Wheat is calculated as follows:

Export	22 cents per tonne
--------	--------------------

Note: Levy Rates are current as at 1 October 2008.

ARE THERE ANY EXEMPTIONS ASSOCIATED WITH THIS EXPORT CHARGE?

There are currently no exemptions associated with the wheat export charge.

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 wheat was exported. For example the return and payment for the month of October is due on or before 28 November.

Annual Return:

A person may apply through LRS for exemption from the requirement to lodge monthly returns for a levy year if the person has reasonable grounds for believing that the total amount of charge that the person is, or is likely to be, liable to pay in the levy year is likely to be less than \$750. Where exemption is granted, returns must be lodged annually to LRS.

The annual return is due together with payment on or before 28 August in the next levy year. For example, the return and payment for the 2007/2008 levy (financial) year* must be lodged by 28 August 2008.

Please contact your nearest LRS 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 charge rate is calculated on a per tonne basis.

*A levy year for Wheat Export 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 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 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 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. 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.

WHAT IS WHEAT EXPORTS AUSTRALIA?

Wheat Exports Australia (WEA) is an independent statutory authority established on 1 July 2008 as part of the reform of Australia's export wheat marketing arrangements.

WEA was set up to regulate the export of bulk wheat from Australia through the bulk Wheat Export Accreditation Scheme (Bulk Scheme). Under the Bulk Scheme, WEA has the power to grant, suspend, cancel or vary bulk wheat export accreditations. The WEA operates under the *Wheat Export Marketing Act 2008*.

For more information on WEA you can visit its website at: www.wea.gov.au.

As the LRS has no involvement in the issuing of wheat export accreditations, all enquiries regarding the export of wheat and information relating to accreditation should be directed to

Wheat Exports Australia
Unit 2, Royal Life Saving House
26-28 Napier Close
Deakin ACT 2600
telephone (02) 6202 3400; fax (02) 6202 3499 or
e-mail: Secretariat@wea.gov.au.

WHAT LEGISLATION IS ASSOCIATED WITH THIS LEVY/CHARGE?

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

Primary Industries Levies and Charges Collection Act 1991
Primary Industries (Customs) Charges Act 1999
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