



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

DAFF LEVIES

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 CHERRY LEVY & EXPORT CHARGE

****IMPORTANT – Cherry Return – Available online from 31 March 2012 ****

The levy return form for Cherries will be available for lodgement through Levies Online from 31 March 2012. 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 CHERRIES?

A levy or an export charge is payable on cherries to provide funding for research and development and marketing carried out via Horticulture Australia Limited (HAL). DAFF-Levies receives the funds and forwards them to HAL, 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 fresh cherries produced and sold in Australia.

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

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

WHO PAYS THE LEVY/CHARGE AND WHO SUBMITS RETURNS?

The producer (the person who owns the cherries 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. The intermediary can recover the amount of levy paid from the producer, by offset or otherwise.

A producer who sells cherries 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 domestic levy has already been paid on the cherries to be exported.

WHAT IS THE RATE OF LEVY/CHARGE ON CHERRIES?

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

Cherries	7 cent per kilogram
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Note: Levy Rates are current as at 1 January 2012
 Australian Government levies exclude Goods and Services Tax.

ARE THERE ANY EXEMPTIONS ASSOCIATED WITH THIS LEVY/CHARGE?

Cherries sold or used in a levy year* by a producer for processing are exempt from levy or charge.

WHEN IS LEVY/CHARGE DUE FOR PAYMENT?

Annual Return:

A Cherry levy year begins on 1 April and ends on 31 March the following year.

Returns with payment are due after the levy year, on or before 28 April. For example, if you were submitting a return for the period of 1 April 2012 to 31 March 2013, the return and payment would be due on 28 April 2013.

Please Note: For the Cherry levy year 2011–2012, Cherry levy payers are required to submit their annual returns spanning the period from 1 February 2011 to 31 March 2012 (a period of 14 months). Returns with payment will be due on or before 28 April 2012.

GENERAL INFORMATION AND DEFINITIONS

The levy and export charge rate is calculated on a per kilogram basis.

'Retail sale' means a sale of cherries by the producer other than 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 cherries is a period of 12 months beginning on 1 April in a year and concluding on 31 March in the following year.

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 research and development (R&D) and marketing services to over 30 different organisations from the fruit, vegetable and nursery industries. HAL is an industry owned company that the Australian Government has contracted to deliver marketing and R&D services for the cherry industry.

For more information on HAL visit www.horticulture.com.au or telephone (02) 8295 2300.

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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