



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

Levies Revenue Service

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 QUEEN BEES LEVY & EXPORT CHARGE

WHY IS THERE A LEVY/CHARGE ON QUEEN BEES?

A levy or an export charge is payable on queen bees to provide funding for research and development programs for the Queen Bee breeding industry carried out via the Rural Industries Research and Development Corporation (RIRDC). The Levies Revenue Service (LRS) receives the 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/CHARGE PAYABLE ON?

Levy is payable on queen bees that are produced in Australia and sold by the producer.

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

No export charge is payable where a levy has already been paid on the queen bees to be exported.

WHO PAYS THE LEVY/CHARGE AND WHO SUBMITS RETURNS?

The producer (the person who grows or breeds the queen bees) is liable to pay the levy and 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.

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

WHAT IS THE RATE OF LEVY/CHARGE ON QUEEN BEES?

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

Queen Bees (Sold for \$20 & under)	0.5% of the sale price [#] at the first point of sale
Queen Bees (Sold for over \$20)	10 cents per queen bee at the first point of sale

[#]Sale price is taken not to include GST. The levy/charge is a separate calculation, exclusive of GST consideration.

Deeming: If a queen bee is sold as part of a transaction and the price for the queen bee is not separately determined, the queen bee is taken to have been sold for \$9.00.

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

ARE THERE ANY EXEMPTIONS ASSOCIATED WITH THIS LEVY/CHARGE?

Levy/charge is not payable on queen bees if, in a levy (financial) year*, the total amount of levy/charge the producer is liable to pay for queen bees is less than \$50.00.

* For the definition of a levy year see heading 'General Information and Definitions'.

WHEN IS LEVY/CHARGE DUE FOR PAYMENT?

Quarterly Returns:

The returns together 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 28 July.

Annual Returns:

A producer may apply through LRS for exemption from the requirement to lodge quarterly returns for a levy year if the producer has reasonable grounds for believing that the total amount of levy and charge that the producer is, or is likely to be, liable to pay in that levy year is likely to be less than \$2 000. Where exemption is granted, returns must be lodged on an annual basis.

The return together with payment must be submitted to LRS on or before 28 August in the next levy year. For example, the return and payment for the 2005/2006 levy (financial) year must be lodged by 28 August 2006.

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

Deeming: If a queen bee is sold as part of a transaction and the price for the queen bee is not separately determined, the queen bee is taken to have been sold for \$9.00.

*A levy year for queen bees is the same as a financial year (i.e. 1 July to 30 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/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 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.

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 THE RURAL INDUSTRY RESEARCH AND DEVELOPMENT CORPORATION?

The Rural Industries Research and Development Corporation (RIRDC) is about managing and funding priority research and translating results into practical outcomes for industry development. RIRDC achieves this by: enhancing innovation in the rural and related sectors; fostering the development of new industries; and addressing strategic issues facing the rural sector. For more information on RIRDC you can visit their website at: www.rirdc.gov.au, email: rirdc@rirdc.gov.au or telephone: (02) 6272 4539.

WHAT LEGISLATION IS ASSOCIATED WITH THIS LEVY/CHARGE?

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

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