



**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](http://www.daff.gov.au/levies)

## **INFORMATION ON RATITE (EMU AND OSTRICH) SLAUGHTER LEVY**

### **WHY IS THERE A LEVY ON RATITE (EMU AND OSTRICH) SLAUGHTER?**

There is a levy on Ratites (Emu and Ostrich) slaughtered for human consumption, to provide funding for research and development activities carried out by the Rural Industries Research and Development Corporation (RIRDC) and for residue testing programs administered by the National Residue Survey (NRS). The Levies Revenue Service (LRS) receives these funds and forwards them to RIRDC and NRS, in addition to distributing the Australian Government's matching research and development contributions. Levies and export charges are introduced and administered by the Australian Government at the request of Industry.

### **WHAT IS THE LEVY PAYABLE ON?**

The levy is payable on the slaughter of Ratites (Emu and Ostrich) intended for human consumption.

### **WHO PAYS THE LEVY/CHARGE AND WHO SUBMITS RETURNS?**

The producer (the person who owns the Ratites (Emu and Ostrich) at the time of slaughter) is liable to pay the levy.

The processor (the proprietor of the abattoir where the ratites are slaughtered) is required to pay levy to the LRS on behalf of the producer, 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). The processor can recover the amount of levy paid from the producer, by offset or otherwise.

### **WHAT IS THE RATE OF LEVY ON RATITE (EMU AND OSTRICH) SLAUGHTER?**

The rate of domestic levy is calculated as follows:

Emu	\$2.00 per head
Ostrich	\$1.25 per head

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

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

Levy is **not** payable on a Ratite (Emu and Ostrich) carcass condemned or rejected as unfit for human consumption.

### **WHEN IS LEVY DUE FOR PAYMENT?**

#### **Monthly Returns:**

The return, together with payment is due within 28 days after the end of the month in which the slaughter took place. For example, the return and payment for the month of July is due on or before 28 August.

## GENERAL INFORMATION AND DEFINITIONS

The rate of levy is calculated on a per carcass basis.

**Ratites** are defined as emu, ostrich, cassowary, kiwi or rhea.

A levy year for Ratite (Emu and Ostrich) slaughter 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](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 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](http://www.daff.gov.au/levies).

## WHAT IS THE RURAL INDUSTRIES RESEARCH AND DEVELOPMENT CORPORATION AND THE NATIONAL RESIDUE SURVEY?

The Rural Industries Research and Development Corporation (RIRDC) is a statutory Corporation that was formed in July 1990. RIRDC was set up by the Australian Government to work closely with Australian rural industries on the organisation and funding of their R&D needs. RIRDC is about managing and funding priority research and translating results into practical outcomes for industry development. RIRDC's business is about new products and services and new and better ways of producing them. They are achieving this by enhancing innovation in the rural and related sectors, fostering the development of new industries and by addressing strategic issues facing the rural sector.

For more information on RIRDC you can visit their website at: [www.rirdc.gov.au](http://www.rirdc.gov.au) .

The National Residue Survey uses levy funds to monitor, assess and report on the levels of chemical residues in food produced by Australian agriculture and fisheries industries that participate in the scheme. This gives domestic and international customers confidence in the quality and safety of their products. For more information on residue survey activities contact the National Residue Survey at web site: [www.daff.gov.au/nrs](http://www.daff.gov.au/nrs) , email: [nrs@daff.gov.au](mailto:nrs@daff.gov.au) , or telephone: (02) 6272 3446.

## WHAT LEGISLATION IS ASSOCIATED WITH THIS LEVY/CHARGE?

The levy is imposed and collected under the following legislation:

*Primary Industries (Excise) Levies Act 1999,*  
*National Residue Survey (Excise) Levy Act 1998,*  
*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.

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