



Department of  
**AGRICULTURE  
FISHERIES &  
FORESTRY -  
AUSTRALIA**



## **LEVIES AND REVENUE SERVICE**

**Report to Clients  
2000 – 2001**

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## PERFORMANCE

### *Performance Summary*

The information below provides a summary of performance for the 2000/2001 reporting period. For full details of performance refer to Tables 1 – 9.

### **Levy Collection Effectiveness 2000/2001**

In 2000/2001 the Levies Revenue Service collected **approximately \$420 million from over 14,000 levy payers**. The figure was approximately 3% lower than budget estimates; this was largely due to shortfalls in collections of Dairy Levies against estimates<sup>1</sup>.

Disbursements of collected levies were made to 27 statutory bodies and other organisations for Research and Development and Marketing and Promotion.

Total levy disbursements were \$472 million compared with \$461 million in 2000/2001.

This included wool and tobacco taxes of approximately \$51 million and \$0.6 million respectively and Forest and Wood Products Import Charges of \$0.6 million collected by the Australian Customs Service.

The total cost of collections was \$3 million which represented 0.6% of total collections for 2000/2001. These costs were approximately \$0.8 million more than for 1999/2000 due to the LRS taking responsibility for the collection of Dairy Levies from 1 July 2000 and Wool Levy from 1 January 2001. This figure does not include legal costs of \$49,000 that were charged to the relevant industry retrospectively.

### **Outstanding Debt**

The level of outstanding debts was approximately \$2 million or 0.45% of collections. The actual debt level was almost the same as for the 1999/2000 reporting period, however, as a percentage of overall collections there was a reduction in debt level of 0.05%.

### **Collection Performance**

The following information provides an overview of collection performance by commodity group with discussion where there has been a significant variation from estimates. For details of collection performance for individual commodities please refer to the appended tables.

#### ***Horticultural Products***

*Almonds; Apples/Pears/Nashi; Avocados; Cherries; Chestnuts; Citrus; Custard Apples; Passionfruit; Macadamias; Nursery Products; Potatoes; Stonefruit; Strawberries; Vegetables*

Overall collections of over \$19 million exceeded estimates by 12%, with collections for most products exceeding their estimates. The exceptions to this were: *Chestnut Levy* where collections were 14% lower than estimated due to disease affecting the crop; *Stonefruit Levy* for which collections were approximately 4% below estimate; and *Almond Levy* where a significant debt for one payer resulted in the shortfall in collections.

Field staff conducted 1,150 audits of levy payers for this category which resulted directly in the collection of \$1.6 million.

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<sup>1</sup> There was difficulty with estimating the collections for the period for Dairy Levies as the new collection arrangements came into effect 1 July 2000 and lag time exists between imposition and actual receipt by LRS.

Overall collection costs were \$535,000 which represents 0.3% of total collections.

### ***Wine Grapes and Grape Research Levies and Wine Export Charge***

Collections for wine related levies and charges of \$9.4 million exceeded estimates by 5%. This was due to actual collections of Wine Export Charge far exceeding estimate.

515 audits of levy payer records were carried out.

Overall collection costs were \$194,000 which represented 2% of total collections for the category.

### ***Honey Levy and Export Charge***

The total levy and charge collected for this commodity was \$272,462 which was 45% higher than estimated.

31 audits were conducted for the reporting period. Also, a rolling state by state survey of honey producers is in progress with a view to ensuring that all people working within the honey industry are aware of the levy and where applicable are meeting their levy obligations.

Overall collection costs were \$22,000 which represented 8% of total collections.

### ***Livestock Levies and Charges***

*Cattle Transaction; Cattle Export; Livestock Transaction; Livestock Export; Goat Transaction; Buffalo Slaughter*

The total of levies and charges collected for this commodity group was \$63 million which was 4% higher than estimated.

239 field audits were conducted resulting directly in the collection of \$221,790.

The cost of collection was \$887,000 which represented 1.4% of total collections.

### ***Pig Slaughter Levy***

The total collected for this levy was \$12 million which was approximately 2% higher than estimated.

Collection costs were \$107,000 which represented under 1% of total collections.

### ***Deer Levies***

*Deer Slaughter Levy; Deer Export Charge; Deer Velvet Levy*

The total of levies and charges collected for Deer Levies was \$414,000 which was 84% higher than estimated. The reason for such a significant variation was the result of an increase in the level of slaughter due to the entry into the venison industry of a company which established extensive export markets and greatly increased demand.

## **Dairy Levies**

*Dairy Industry Adjustment Levy; All Milk Levy*

Total collections for Dairy Levies for the year were \$228 million, which was approximately 5% lower than estimated. Dairy Levies changes commenced in July 2000 and included the replacement of the Market Milk, Manufacturing Milk and the Acquisition Offset levies with the All Milk Levy and the introduction of the Dairy Adjustment Levy.

Collection levels were difficult to estimate. A contributing factor was the nature of the Dairy Adjustment Levy collection arrangements which cause a time lag between the retailer imposing the liability and eventual remittance to LRS by the milk processor.

A total of 87 audits were conducted by field staff which included an extensive introduction and education period program and resulted directly in the collection of \$33,803.

Collection costs were \$400,000 which represented 0.2% of total collections.

## **Chicken Levies**

*Meat Chickens; Laying Chickens*

Collections for chickens totalled \$1.73 million, which was approximately 12% higher than estimated.

Collection costs were \$35,000 representing 2% of total collections.

## **Goat Fibre Levy**

Total collections for this levy were \$61,000 which was 177% higher than the budget estimate of \$22,000. The reason for the higher collection figure was that more favourable market conditions had brought stockpiled fibre into the marketplace.

## **Wool Levy**

Total collections for both Wool Tax and Wool Levy were \$81.5 million which was 3% higher than the budget estimate. Up until 31 December 2000 the Australian Taxation Office collected the Wool Tax under taxation legislation. From 1 January 2001 the LRS collected \$30.8 million for the Wool Levy under new primary industry legislation.

Field staff conducted 243 audits which included an extensive introduction and education period program.

The cost of collections was \$274,000 which represented approximately 1% of total collections for the period from 1 January 2001 to 30 June 2001.

## **Grains Levies**

*Coarse Grains; Cotton; Grain Legumes; Oilseeds; Pasture Seeds; Rice; Sugar Cane; Wheat*

The total collected for this commodity group was \$52 million which was 17% lower than the budget estimate. There were a number of factors which contributed to this lower than estimated figure. The most significant being a 42% shortfall in collections against estimate for wheat levy due largely to changes in grain pool payment arrangements and grain contract arrangements which resulted in a lag in payment of the wheat levy. This will be corrected in the first quarter of 2001/2002.

Field staff conducted 575 audits for this commodity group.

The cost of collections for the grains group was \$383,000 – representing less than 1% of total collections.

### ***Forest and Wood Products Levy***

The total collected for this levy including the Import and Export charges was \$3.5 million which was 8.06% higher than the budget estimate.

The cost of collections was \$59,000 which represented less than 2% of total collections

Field staff conducted 252 audits of Forestry Levy Payers.

### ***National Residue Survey Levies and Charges***

*Aquatic Animals; Horses; Game Goats; Game Pigs; Emus; Ostriches*

***NB: NRS Levies for other commodities are included in their overall collection figures***

In total \$7.6 million was collected for National Residue Survey (NRS) Levies. Most of this was collected in conjunction with research and development levies and has been reported within the overall collection figure for each of the commodities.

For the commodities which only attract a specific NRS levy the total amount collected was \$781,000.

Field staff conducted 138 audits for NRS specific levy payers.

The total cost of collections was \$53,000, representing 7% of collections for NRS specific levies, although if considered in terms of overall NRS collection this accounted for only 0.7% of collections.

## **Issues of Significance**

### ***Dairy Levy***

The Dairy Adjustment Levy came into effect on 1 July 2000 and full collection responsibility for the remaining producers' (farmers) or All Milk Levy was returned to the LRS from the Australian Dairy Corporation. This resulted in a significant increase in the LRS workload in terms of both the processing and compliance functions.

### ***Wool Levy***

The former Wool Tax became a Wool Levy on 1 January 2001. This resulted in an increase in workload throughout the reporting period due to the requirement to identify all potential levy payers and advise them of their obligations under the new system.

### ***Livestock***

Increased demand for meat exports due to the disease problems being experienced by European producers has led to higher demands on supply -and a subsequent increase in prices. This created problems in the meat processing sector, particularly amongst domestic processors, and over the period several processors have experienced business difficulties and failed. LRS exposure in these failures has been comparatively minimal mainly due to the collection arrangements of the relevant livestock.

### ***Forestry***

Regulations creating a new classification of leviable timber, viz. the low grade softwood sawlog and softwood roundwood logs, received assent and took effect as at 1 July 2001. The change was made to address the inequitable treatment of low grade/low return timber within the levy regime.

# PERFORMANCE AGAINST BUSINESS PLAN

## Introduction

As part of its management system the LRS prepares a business plan. This document has two main purposes, which are:

- ➔ To provide our clients and stakeholders with an overview of our business objectives and how we intend to achieve them and
- ➔ To provide an internal document which identifies our key objectives and how we plan to achieve them and sets a reference point against which to report at the completion of reporting periods.

## LRS Outcome and Key Objectives

### LRS Outcome:

*“To deliver excellence in levies administration for our clients”*

To achieve this outcome four key objectives were identified:

- ➔ *The delivery of levies collection and debt management services*
- ➔ *Continuous improvement of client services whilst driving the cost of such services down*
- ➔ *Ensuring that staff are technically competent and skilled to deliver our core business functions*
- ➔ *Managing the delivery of our core functions within budget and achieving business targets in an accountable manner.*

## Performance Against Key Objectives

### ***Delivery of Levies Related Services***

#### ***Collections***

In 2000/2001 \$420 million was collected from over 14,000 levy payers which was 3% lower than the budget estimate (See Footnote 1 (page 3) for explanation). The amount collected by LRS increased by 14% in comparison to the 1999/2000 levy year. This increase was due to the implementation of new Wool and Dairy Levies.

#### ***Disbursements of collected levies to Research and Development Corporations and Marketing and Promotion***

A total of \$472 million was disbursed to 27 statutory authorities and organisations.

The discrepancy between collections and disbursements is due to the following factors:

- ➔ The Tobacco Tax is collected by the Australian Tax Office
- ➔ The Forest and Wood Product Import Charge is collected by the Australian Customs Services
- ➔ Until 30 December 2000 the Australian Tax Office collected the Wool Tax, however on 1 January 2001 the Wool Levy came into effect and was collected by LRS.

## ***Audit Program***

Field officers conducted approximately 3,700 audits. This activity resulted directly in the collection of approximately \$2.5 million. This figure does not take into account the ongoing value associated with the identification of new levy payers by field staff.

## ***Debt Recovery***

Regional office staff undertook a variety of actions associated with the recovery of outstanding debt. Such actions ranged from the negotiation of repayment proposals through to the instigation of legal action both in criminal and civil jurisdictions.

## ***Continuous Improvement of Client Services***

### ***Structure***

During this period the levy processing area was returned to LRS management. This has returned control of the levies administration process from the data entry stage through to the point of disbursement of the receipts to the corporations and allows for better management of levy payer accounts.

### ***Information Technology***

#### ***ASIS***

ASIS is LRS' regional case management system. The system was developed from an investigation case manager system and tailored to LRS's requirements. The system is still undergoing development as use and versatility is expanded. A major advantage of the introduction of the ASIS System has been that it provides an auditable risk assessment methodology. This has led to better and more transparent management of -compliance and levy payer contact roles by regional offices.

ASIS is also being used to record activities attributed to a particular client or payer and commodity which provides a useful management tool allowing -managers to allocate and monitor resources.

#### ***New Levies System***

During 2000/2001 it was determined that the QSP Financial System was not meeting and could not be viably modified to meet LRS's requirements. It was agreed that a new system should be developed to the LRS's specifications. A request for tender was forwarded to a group of companies known to have the capacity to design a system and through this process ALADN System Solutions was awarded the contract. The system is now being designed and trials will commence in October 2001.

#### ***E-Commerce***

Return forms are available to be down loaded from the LRS web site at <http://affa.gov.au/levies>.

Many larger levy payers have commenced payment of their returns by direct credit.

The LRS web site is being developed with a view to facilitating on line lodgement and payment of returns when the appropriate systems are available.

## ***Technically Competent and Skilled Staff***

### ***Work Plans and Learning Agreements***

All staff in LRS complete a Work Plan and Learning Agreement with their manager to plan their tasks and outcomes to contribute to the overall effectiveness and productivity of LRS.

### ***Succession Planning***

LRS is currently completing a succession plan to ensure that LRS has a strategy to manage changing human resources requirements due to staff movements and changes in business commenced in the reporting period.

### ***New Employee Induction Workshops***

Induction workshops are conducted with new starters providing them with the general overview of levies operations required to carry out their duties efficiently.

### ***Core Functions Delivered Within Budget; Achieving Business Targets and Accountability***

The information above outlines our achievements against business targets for the reporting period.

Most of the LRS budget moneys are derived from cost recovery from the industries for whom levy is collected. The Commonwealth provides some funding for the LRS's community service obligations.

Table 1 on the following page provides details of the LRS's expenditure against budget.

Table 1 - Revenue and Expenditure

**Levies Revenue Service  
Expenditure and Revenue Report for 2000/2001**

Expenses	Category	Amount
<b><i>Employee Expenses</i></b>		<b><u>1,864,346</u></b>
Salaries & Allowances	1,841,187	
Salary On Costs	11,172	
Training & Development	11,987	
<b><i>Administrative Expenses</i></b>		<b><u>1,152,195</u></b>
Consultants	3,135	
IT, Coms & Office Equipment	330,266	
Memberships and Conferences	21,794	
Technical & Field	3,859	
Temporary & Contract Staff	209,594	
Travel	154,923	
Vehicles	85,202	
Legal Costs	221,294	
Publications	2,293	
Public Relations and Marketing	400	
General Office Supplies	36,833	
Human Resources Support Services	15,270	
Other Administration	62,845	
<b><i>Property and Accommodation</i></b>		<b><u>170,542</u></b>
<b>TOTAL EXPENSES</b>		<b>3,187,083</b>
<b>Revenue</b>		
<b><i>Revenue from Operations</i></b>		<b><u>3,105,585</u></b>
<b><i>Appropriation Revenue</i></b>		<b><u>135,391</u></b>
<b><i>Other Revenue</i></b>		<b><u>809</u></b>
<b>TOTAL REVENUE</b>		<b>3,241,785</b>
<b>BALANCE</b>		<b>54,702</b>

**Table 2 - Levy Collection Amounts - Comparison 1999/2000 to 2000/2001**

	Levy/Charge/Fee	Collections 1999/2000 (\$,000)	Collections 2000/2001 (\$,000)	Increase/ Decrease (\$,000)	Increase/ Decrease %
<b>Livestock</b>	Beef Production Levy (Pre July '98)	147	51	-96	-65.3
	Cattle Export Charge (Pre July '98)	4	0	-4	-100.0
	Cattle Transaction Levy (Pre July '98)	0	31		
	Livestock Export Charge (Pre July '98)	3	0	-3	-100.0
	Livestock Slaughter Levy (Pre July '98)	98	87	-11	-11.2
	<b>Sub total (pre July '98 livestock)</b>	<b>252</b>	<b>169</b>	<b>-83</b>	<b>-32.9</b>
	Cattle Transaction Levy (incl. Export)	40,978	47,236	6,258	15.3
	Livestock Transaction Levy (incl. Export)	13,939	15,074	1,135	8.1
	Dairy Produce Levy	196,597	61,957	-134,640	-68.5
	Deer Levies & Export Charges	365	414	49	13.4
	Goat Fibre Levy	65	61	-4	-6.2
	Goat Transaction Levy (incl. Export)	235	350	115	48.9
	Laying Chicken Levy	716	753	37	5.2
	Meat Chicken Levy	859	979	120	14.0
	Pig Slaughter Levy	11,716	12,163	447	3.8
	Buffalo Slaughter Levy	4	24	20	500.0
	Wool (New)	0	81,490		
<b>Total</b>	<b>265,474</b>	<b>220,501</b>	<b>-155,759</b>	<b>519.2</b>	
<b>Grains</b>	Coarse Grains Levy	7,712	11,216	3,504	45.4
	Cotton Research Levy	5,357	6,930	1,573	29.4
	Grain Legumes Levy	5,013	5,109	96	1.9
	Oilseeds Levy	7,824	6,416	-1,408	-18.0
	Pasture Seeds Levy	123	189	66	53.7
	Rice Levy	1,796	1,416	-380	-21.2
	Sugar Cane Research Levy	5,946	4,628	-1,318	-22.2
	Wheat Industry Fund Levy	31,512	16,182	-15,330	-48.6
	<b>Total</b>	<b>65,283</b>	<b>52,086</b>	<b>-13,197</b>	<b>-20.2</b>
<b>Horticulture</b>	Almond Levy & Export Charge	177	112	-65	-36.7
	Apple and Pear Levy & Export Charge	4,786	4,897	111	2.3
	Avocado Levy & Export Charge	887	1,150	263	29.7
	Cherry Levy & Export Charge	41	66	25	61.0
	Chestnut Levy & Export Charge	60	60	0	0.0
	Citrus Levy & Export Charge	1,281	1,905	624	48.7
	Custard Apple Levy & Export Charge	58	56	-2	-3.4
	Dried Fruits Levy & Export Charge	222	111	-111	-50.0
	Dried Fruits Research	334	360	26	7.8
	Grape Research Levy	2,310	2,323	13	0.6
	Honey Levy & Export Charge	203	272	69	34.0
	Macadamia Levy & Export Charge	2,070	2,201	131	6.3
	Nursery Products Levy	1,414	1,634	220	15.6
	Passionfruit	35	44	9	25.7
	Potato Levy & Export Charge	972	998	26	2.7
	Stone Fruit Levy & Export Charge	838	911	73	8.7
	Strawberry Levy	255	301	46	18.0
	Vegetable Levy & Export Charge	3,915	4,371	456	11.6
	Wine Export Charge	1,268	1,648	380	30.0
	Wine Grape Levy	5,260	5,434	174	3.3
<b>Total</b>	<b>26,386</b>	<b>28,854</b>	<b>2,468</b>	<b>9.4</b>	
<b>Forestry</b>	Forestry Levy	3,302	3,458	156	4.7
<b>Aquatic</b>	Prawn Levy	0	0		
	Aquatic Animals	0	570		
<b>Other</b>	National Residue Survey Levies and Charges*	7,704	244		
	Tobacco	0	607	607	
	Dairy Adjustment (New)	0	166,201	166,201	
<b>TOTAL</b>		<b>368,401</b>	<b>472,690</b>		

\*\* Due to changes in the financial reporting system the NRS figures for 1999/2000 and 2000/2001 have been reported differently. In 1999/2000 the NRS component of the levies was subtracted from the levy total for each commodity and reported as an aggregated NRS figure. In the 2000/2001 reporting period the NRS component was not separated from the individual levies and the reported NRS figure is only for those commodities that only have an NRS levy.

**Table 3 - Levy Charges 2000/2001 Expressed as a Percentage of Collections**

	Levy/Charge/Fee	Collections (\$,000)	Collection Costs (\$,000)	Collection Costs as % of Collections
<b>Livestock</b>	Beef Production Levy (Pre July '98)	51		
	Cattle Export Charge (Pre July '98)	0		
	Cattle Transaction Levy (Pre July '98)	31		
	Livestock Export Charge (Pre July '98)	0		
	Livestock Slaughter Levy (Pre July '98)	87		
	<b>Sub total (pre July '98 livestock)</b>	<b>169</b>	-	
	Cattle Transaction Levy (incl. Export)	47,236	468	1.0
	Livestock Transaction Levy (incl. Export)	15,074	370	2.5
	Dairy Produce Levy	61,957	133	0.2
	Deer Levies & Export Charges	414	11	2.7
	Goat Fibre Levy	61	1	1.6
	Goat Transaction Levy (incl. Export)	350	46	13.1
	Laying Chicken Levy	753	17	2.3
	Meat Chicken Levy	979	18	1.8
	Pig Slaughter Levy	12,163	107	0.9
	Buffalo Slaughter Levy	24	-	0.0
	Wool	81,490	274	0.3
<b>Total</b>	<b>220,501</b>	<b>1,445</b>	<b>0.7</b>	
<b>Grains</b>	Coarse Grains Levy	11,216	147	1.3
	Cotton Research Levy	6,930	5	0.1
	Grain Legumes Levy	5,109	78	1.5
	Oilseeds Levy	6,416	40	0.6
	Pasture Seeds Levy	189	1	0.5
	Rice Levy	1,416	-	0.0
	Sugar Cane Research Levy	4,628	4	0.1
	Wheat Industry Fund Levy	16,182	108	0.7
<b>Total</b>	<b>52,086</b>	<b>383</b>	<b>0.7</b>	
<b>Horticulture</b>	Almond Levy & Export Charge	112	3	2.7
	Apple and Pear Levy & Export Charge	4,897	141	2.9
	Avocado Levy & Export Charge	1,150	36	3.1
	Cherry Levy & Export Charge	66	2	3.0
	Chestnut Levy & Export Charge	60	7	11.7
	Citrus Levy & Export Charge	1,905	56	2.9
	Custard Apple Levy & Export Charge	56	3	5.4
	Dried Fruits Levy & Export Charge	111	1	0.9
	Dried Fruits Research	360	1	0.3
	Grape Research Levy	2,323	37	1.6
	Honey Levy & Export Charge	272	22	8.1
	Macadamia Levy & Export Charge	2,201	10	0.5
	Nursery Products Levy	1,634	26	1.6
	Passionfruit	44	2	4.5
	Potato Levy & Export Charge	998	40	4.0
	Stone Fruit Levy & Export Charge	911	51	5.6
	Strawberry Levy	301	1	0.3
	Vegetable Levy & Export Charge	4,371	133	3.0
	Wine Export Charge	1,648	28	1.7
	Wine Grape Levy	5,434	129	2.4
<b>Total</b>	<b>28,854</b>	<b>729</b>	<b>2.5</b>	
<b>Forestry</b>	Forestry Levy	3,458	59	1.7
<b>Aquatic</b>	Prawn Levy	0	-	
	Aquatic Animals	570	39	6.8
<b>Other</b>	National Residue Survey Levies and Charges	244	17	7.0
	Tobacco	607	1	0.2
	Dairy Adjustment (New)	166,201	267	0.2
	Legal Costs		49	
<b>TOTAL</b>	<b>472,690</b>	<b>2,989</b>	<b>0.6</b>	

**Note:** Wool Tax, Tobacco Tax and the Forest Import Charge are collected by other Commonwealth Government Departments and disbursed by the Levies & Revenue Service.

**Table 4 - Collection Charges Comparison 1999/2000 to 2000/2001**

	Levy/Charge/Fee	Collection Cost 1999/2000 (\$,000)	Collection Cost 2000/2001 (\$,000)	Increase/ Decrease (\$,000)	Increase/ Decrease %
<b>Livestock</b>	Beef Production Levy (Pre July '98)			0	
	Cattle Export Charge (Pre July '98)			0	
	Cattle Transaction Levy (Pre July '98)			0	
	Livestock Export Charge (Pre July '98)			0	
	Livestock Slaughter Levy (Pre July '98)			0	
	<b>Sub total (pre July '98 livestock)</b>	<b>17</b>		<b>-17</b>	
	Cattle Transaction Levy (incl. Export)	426	468	42	9.9
	Livestock Transaction Levy (incl. Export)	315	370	55	17.5
	Dairy Produce Levy	6	133	127	2116.7
	Deer Levies & Export Charges	8	11	3	37.5
	Goat Fibre Levy	1	1	0	0.0
	Goat Transaction Levy (incl. Export)	19	46	27	142.1
	Laying Chicken Levy	14	17	3	21.4
	Meat Chicken Levy	13	18	5	38.5
	Pig Slaughter Levy	110	107	-3	-2.7
	Buffalo Slaughter Levy		0	0	
	Wool (New)		274	274	100.0
<b>Total</b>	<b>912</b>	<b>1,445</b>	<b>533</b>	<b>58.4</b>	
<b>Grains</b>	Coarse Grains Levy	152	147	-5	-3.3
	Cotton Research Levy	5	5	0	0.0
	Grain Legumes Levy	86	78	-8	-9.3
	Oilseeds Levy	35	40	5	14.3
	Pasture Seeds Levy	1	1	0	0.0
	Rice Levy	1	0	-1	-100.0
	Sugar Cane Research Levy	4	4	0	0.0
	Wheat Industry Fund Levy	97	108	11	11.3
<b>Total</b>	<b>381</b>	<b>383</b>	<b>2</b>	<b>0.5</b>	
<b>Horticulture</b>	Almond Levy & Export Charge	3	3	0	0.0
	Apple and Pear Levy & Export Charge	122	141	19	15.6
	Avocado Levy & Export Charge	30	36	6	20.0
	Cherry Levy & Export Charge	5	2	-3	-60.0
	Chestnut Levy & Export Charge	6	7	1	16.7
	Citrus Levy & Export Charge	61	56	-5	-8.2
	Custard Apple Levy & Export Charge	2	3	1	50.0
	Dried Fruits Levy & Export Charge	1	1	0	0.0
	Dried Fruits Research	1	1	0	0.0
	Grape Research Levy	33	37	4	12.1
	Honey Levy & Export Charge	16	22	6	37.5
	Macadamia Levy & Export Charge	10	10	0	0.0
	Nursery Products Levy	24	26	2	8.3
	Passionfruit		2	2	100.0
	Potato Levy & Export Charge	32	40	8	25.0
	Stone Fruit Levy & Export Charge	44	51	7	13.7
	Strawberry Levy	1	1	0	0.0
	Vegetable Levy & Export Charge	119	133	14	10.5
	Wine Export Charge	25	28	3	10.7
	Wine Grape Levy	110	129	19	14.7
<b>Total</b>	<b>645</b>	<b>729</b>	<b>84</b>	<b>11.5</b>	
<b>Forestry</b>	Forestry Levy	58	59	1	1.7
<b>Aquatic</b>	Prawn Levy		0	0	
	Aquatic Animals	25	39	14	35.9
<b>Other</b>	National Residue Survey Levies and Charges	110	17	-93	-547.1
	Tobacco	1	1	0	0.0
	Dairy Adjustment (New)		267	267	100.0
	Wool Tax	13		-13	
	Legal Costs		49	49	100.0
<b>TOTAL</b>		<b>2,162</b>	<b>2,989</b>	<b>827</b>	

**Note:** In cases where NRS is collected with another levy the NRS levy is recorded under the details for that other levy.

**Table 5 - Collections Expressed as a Percentage of Budget Estimates**

	Levy/Charge/Fee	Budget Estimates (\$,000)	Collections (\$,000)	Collections as % of Budget Estimates
<b>Livestock</b>	Pre July '98 Livestock		169	
	Cattle Transaction Levy (incl. Export)	41,597	47,236	113.6
	Livestock Transaction Levy (incl. Export)	17,891	15,074	84.3
	Dairy Produce Act	42,087	32,661	77.6
	Dairy - All Milk Levy	39,245	29,296	74.6
	Deer Levies and Charges	225	414	184.0
	Goat Fibre Levy	22	61	277.3
	Goat Transaction Levy	332	350	105.4
	Laying Chicken Levy	718	753	104.9
	Meat Chicken Levy	846	979	115.7
	Pig Slaughter Levy	12,232	12,163	99.4
	Buffalo Slaughter Levy	16	24	150.0
	Wool	78,990	81,490	103.2
<b>Total</b>	<b>234,201</b>	<b>220,670</b>	<b>94.2</b>	
<b>Grains</b>	Coarse Grains Levy	10,120	11,216	110.8
	Cotton Research Levy	5,413	6,930	128.0
	Grain Legumes Levy	4,153	5,109	123.0
	Oilseeds Levy	7,098	6,416	90.4
	Pasture Seeds Levy	120	189	157.5
	Rice Levy	1,654	1,416	85.6
	Sugar Cane Research Levy	6,139	4,628	75.4
	Wheat Levy	28,056	16,182	57.7
<b>Total</b>	<b>62,753</b>	<b>52,086</b>	<b>83.0</b>	
<b>Horticulture</b>	Almond Levy & Export Charge	170	112	65.9
	Apple and Pear and Nashi Levy & Export Charge	4,654	4,897	105.2
	Avocado Levy & Export Charge	920	1,150	125.0
	Cherry Levy & Export Charge	55	66	120.0
	Chestnut Levy & Export Charge	75	60	80.0
	Citrus Levy & Export Charge	1,650	1,905	115.5
	Custard Apple Levy & Export Charge	55	56	101.8
	Dried Fruits Levy & Export Charge	115	111	96.5
	Dried Fruits Research	369	360	97.6
	Grape Research Levy	2,400	2,323	96.8
	Honey Levy & Export Charge	188	272	144.7
	Macadamia Levy & Export Charge	1,912	2,201	115.1
	Nursery Products Levy	1,450	1,634	112.7
	Passionfruit	34	44	129.4
	Potato Levy & Export Charge	950	998	105.1
	Stone Fruit Levy & Export Charge	950	911	95.9
	Strawberry Levy	280	301	107.5
	Vegetable Levy & Export Charge	3,800	4,371	115.0
Wine Export Charge	1,000	1,648	164.8	
Wine Grape Levy	5,520	5,434	98.4	
<b>Total</b>	<b>26,547</b>	<b>28,854</b>	<b>108.7</b>	
<b>Forestry</b>	Forestry Levy & Export Charge	2,559	3,458	135.1
<b>Aquatic</b>	Aquatic Animals	594	570	96.0
<b>Other</b>	National Residue Survey Levies & Charges	7,084	244	3.4
	Tobacco	672	607	90.3
	Dairy Adjustment	160,000	166,201	103.9
<b>TOTAL</b>	<b>494,410</b>	<b>472,690</b>	<b>95.6</b>	

**Note:** In cases where NRS is collected with another levy the NRS levy is recorded under the details for that other levy. This accounts for the difference between the collection figures for NRS for the 2 periods.

**Table 6 - Explanation for Collections that Varied Significantly from Estimate**

<b>Levy/Charge</b>	<b>Budget Estimates (\$,000)</b>	<b>Collections (\$,000)</b>	<b>Collections as % of Budget Estimates</b>	<b>Reason for Variation</b>
Deer Levies and Charges	225	414	184.0	Less demand for live exports resulting in increased slaughtering
Goat Fibre Levy	22	61	277.3	Higher prices for fibre resulting in more fibre released on market
Pasture Seeds Levy	120	189	157.5	Improved seasonal conditions
Wheat Levy	28,056	16,182	57.7	Seasonal conditions in WA & NSW and changes to AWB borrowing arrangements (shortfall collected in July 2001)
Wine Export Charge	1,000	1,648	164.8	Higher demand for export

**Table 7 - Outstanding Debt as at 30 June 2001 Compared to 30 June 2000**

	Levy/Charge/Fee	Total Debt 30/6/2000 (\$,000)	Total Debt 30/6/2001 (\$,000)	Increase/ Decrease (\$,000)	Increase/ Decrease %
<b>Livestock</b>	Beef Production Levy (Pre July '98)	69	16	-53	-76.8
	Cattle Transaction Levy (Pre July '98)	0	9	9	
	Cattle Export Charge (Pre July '98)	1	8	7	700.0
	Livestock Export Charge (Pre July '98)	0	0	0	
	Livestock Slaughter Levy (Pre July '98)	96	39	-57	-59.4
	<b>Sub Total (pre July '98 livestock)</b>	<b>166</b>	<b>72</b>	<b>-94</b>	<b>-56.6</b>
	Cattle Producers Export Charge	0	15	15	
	Cattle Transaction Levy	130	169	39	30.0
	Livestock Transaction Levy (Sheep & Lambs)	27	55	28	103.7
	Livestock Producers Export Charge	0	1	1	
	All Milk Levy	0	29	29	
	Deer Levies & Charges	50	31	-19	-38.0
	Goat Fibre Levy	0	3	3	
	Goat Transaction Levy	2	65	63	3,150.0
	Laying Chicken Levy	0	1	1	185.7
	Meat Chicken Levy	0	0	0	
	Pig Slaughter Levy	239	76	-163	-68.2
	Wool	0	8	8	
	<b>Total</b>	<b>614</b>	<b>453</b>	<b>-89</b>	<b>-14.5</b>
	<b>Grains</b>	Coarse Grains Levy	16	118	102
Cotton Research Levy		0	1	1	316.7
Grain Legumes Levy		3	17	14	466.7
Oilseeds Levy		11	43	32	290.9
Pasture Seeds Levy		7	0	-7	-100.0
Rice Levy		0	12	12	
Sugar Cane Research Levy		0	51	51	
Wheat Industry Fund Levy		57	241	184	322.8
<b>Total</b>		<b>94</b>	<b>483</b>	<b>389</b>	<b>412.5</b>
<b>Horticulture</b>	Almond Levy & Export Charge	0	0	0	
	Apple and Pear Levy & Export Charge (incl. Nashi)	43	35	-8	-18.6
	Avocado Levy & Export Charge	0	4	4	2,400.0
	Cherry Levy & Export Charge	0	0	0	-100.0
	Chestnut Levy & Export Charge	3	0	-3	-100.0
	Citrus Levy & Export Charge	18	43	25	138.9
	Custard Apple Levy & Export Charge	0	1	1	
	Dried Fruits Levy & Export Charge	0	73	73	
	Honey Levy & Export Charge	0	0	0	-100.0
	Macadamia Levy & Export Charge	41	340	299	729.3
	Nursery Products Levy	27	24	-3	-11.1
	Potato Levy & Export Charge	0	6	6	1,233.3
	Stone Fruit Levy & Export Charge	1	9	8	800.0
	Strawberry Levy	7	0	-7	-100.0
	Vegetable Levy & Export Charge	28	56	28	100.0
	Wine & Grapes Levy	25	191	166	664.0
<b>Total</b>	<b>194</b>	<b>782</b>	<b>588</b>	<b>303.6</b>	
<b>Forestry</b>	Forestry Levy	39	73	34	87.2
<b>Aquatic</b>	Aquatic Animals	0	13	13	
<b>Other</b>	National Residue Survey Levy*	0	30	30	
	Penalty	0	8	8	
	Adjustments/Refunds	0	-468	-468	
	Dairy Adjustment	0	126	126	
<b>TOTAL</b>		<b>1107</b>	<b>1572</b>	<b>537</b>	<b>48.5</b>

**Note:** In cases where NRS is collected with another levy the NRS levy is recorded under the details for that other levy.

**Table 8 - Outstanding Debt as % of Collections**

	Levy/Charge/Fee	Collections (\$,000)	Total Debt 30/6/2001 (\$,000)	Total Debt as % of Collections
<b>Livestock</b>	Beef Production Levy (Pre July '98)	51	16	31.4
	Cattle Export Charge (Pre July '98)	0	9	
	Cattle Transaction Levy (Pre July '98)	31	8	25.8
	Livestock Export Charge (Pre July '98)	0	0	
	Livestock Slaughter Levy (Pre July '98)	87	39	44.8
	<b>Sub total (pre July '98 livestock)</b>	<b>169</b>	<b>72</b>	<b>42.6</b>
	Cattle Transaction Levy (incl. Export)	47,236	184	0.4
	Livestock Transaction Levy (incl. Export)	15,074	56	0.4
	Dairy Produce Levy	32,661	0	0.0
	All Milk Levy (New)	29,296	29	0.1
	Deer Levies and Charges	414	31	7.5
	Goat Fibre Levy	61	3	4.9
	Goat Transaction Levy	350	65	18.6
	Laying Chicken Levy	753	1	0.1
	Meat Chicken Levy	979	0	0.0
	Pig Slaughter Levy	12,163	76	0.6
	Buffalo Slaughter Levy	24	0	0.0
	Wool	81,490	8	0.0
	Kangaroo	33	0	0.0
	<b>Total</b>	<b>220,534</b>	<b>453</b>	<b>0.2</b>
<b>Grains</b>	Coarse Grains Levy	11,216	118	1.1
	Cotton Research Levy	6,930	1	0.0
	Grain Legumes Levy	5,109	17	0.3
	Oilseeds Levy	6,416	43	0.7
	Pasture Seeds Levy	189	0	0.0
	Rice Levy	1,416	12	0.8
	Sugar Cane Research Levy	4,628	51	1.1
	Wheat Levy	16,182	241	1.5
<b>Total</b>	<b>52,086</b>	<b>483</b>	<b>0.9</b>	
<b>Horticulture</b>	Almond Levy & Export Charge	112	0	0.0
	Apple and Pear Levy & Export Charge (incl. Nashi)	4,897	35	0.7
	Avocado Levy & Export Charge	1,150	4	0.3
	Cherry Levy & Export Charge	66	0	0.0
	Chestnut Levy & Export Charge	60	0	0.0
	Citrus Levy & Export Charge	1,905	43	2.3
	Custard Apple Levy & Export Charge	56	1	1.8
	Dried Fruits Levy & Export Charge (incl. Research)	471	73	15.5
	Honey Levy & Export Charge	272	0	0.0
	Macadamia Levy & Export Charge	2,201	340	15.4
	Nursery Products Levy	1,634	24	1.5
	Passionfruit	44	0	0.0
	Potato Levy & Export Charge	998	6	0.6
	Stone Fruit Levy & Export Charge	911	9	1.0
	Strawberry Levy	301	0	0.0
	Vegetable Levy & Export Charge	4,371	56	1.3
	Wine & Grapes Levy	9,405	191	2.0
<b>Total</b>	<b>28,854</b>	<b>782</b>	<b>2.7</b>	
<b>Forestry</b>	Forestry Levy	3,458	73	2.1
<b>Aquatic</b>	Prawn Levy	0	0	
	Aquatic Animals	570	13	2.3
<b>Other</b>	National Residue Survey Levy	211	30	14.2
	Tobacco	607	0	0.0
	Dairy Adjustment (New)	166,201	126	0.1
	Penalty		8	
	Adjustment/Refunds		-468	
<b>TOTAL</b>		<b>472,690</b>	<b>1572</b>	<b>0.3</b>

**Note:** In cases where NRS is collected with another levy the NRS levy is recorded under the details for that other levy.

**Table 9 – Levy and Commonwealth Contributions Paid as at 30 June 2001**

Description	Commonwealth Contribution (\$,000)	Levy (\$,000)	Total (\$,000)
Australian Animal Health Council (Livestock Industry) Funding Act 1996	-	4,587	4,587
Australian Horticultural Corporation Act 1997 <sup>1</sup>	-	7,768	7,768
Australian Meat & Livestock Act 1997 - Marketing Body	-	37,059	37,059
Australian Meat & Livestock Act 1997 - Research Body	16,558	14,610	31,168
Australian Wine & Brandy Corporation Act 1980	-	3,642	3,642
Australian Wool Research & Promotion Organisation Act 1993 <sup>3</sup>	-	50,659	50,659
Dairy Industry Restructure Package	-	166,201	166,201
Dairy Produce Act 1986	-	47,783	47,783
Horticultural Marketing and Research and Development Services Act 2000 <sup>1</sup>	-	-	0
Horticultural R&D Corporation Act 1987 <sup>1</sup>	9,406	10,811	20,217
Lamb Industry Development Program - Levy Alleviation	-	7,407	7,407
National Cattle Disease Eradication Trust Account Act 1991	-	1,464	1,464
National Residue Survey Admin Act 1992	-	7,764	7,764
Pig Industry Act 1986 <sup>2</sup>	-	8,259	8,259
Pig Industry Act 2001 <sup>2</sup>	-	-	0
Primary Industries & Energy R&D Act 1989 - Cotton R&D Corporation	6,693	6,930	13,623
Primary Industries & Energy R&D Act 1989 - Dairy R&D Corporation	14,702	13,666	28,368
Primary Industries & Energy R&D Act 1989 - Dried Fruits R&D Council	-	360	360
Primary Industries & Energy R&D Act 1989 - Fisheries R&D Corporation	-	17,352	17,352
Primary Industries & Energy R&D Act 1989 - Forest & Wood Products R&D Corporation	-	3,458	3,458
Primary Industries & Energy R&D Act 1989 - Grains R&D Corporation - Grains - Wheat	20,679	15,923	36,602
Primary Industries & Energy R&D Act 1989 - Grains R&D Corporation - Other Grains	13,786	22,462	36,248
Primary Industries & Energy R&D Act 1989 - Grape and Wine R&D Corporation	4,714	5,762	10,476
Primary Industries & Energy R&D Act 1989 - Pig R&D Corporation <sup>2</sup>	3,542	3,504	7,046
Primary Industries & Energy R&D Act 1989 - Rural Industries R&D Corporation	1,276	3,727	5,003
Primary Industries & Energy R&D Act 1989 - Sugar R&D Corporation	4,389	4,628	9,017
Primary Industries & Energy R&D Act 1989 - Tobacco R&D Corporation	508	607	1,115
Wool Services Privatisation Act 2000 <sup>3</sup>	4,114	30,831	34,945
<b>TOTAL COMMONWEALTH CONTRIBUTIONS PAID</b>	<b>100,367</b>	<b>497,224</b>	<b>597,591</b>

**Note 1:** The Australian Horticultural Corporation and the Horticultural Research and Development Corporation were privatised as Horticulture Australia Ltd in February 2001.

**Note 2:** The Pig Research and Development Corporation, the Australian Pork Corporation and the Pork Council of Australia were privatised as Australian Pork Ltd in July 2001.

**Note 3:** The Australian Wool Research and Promotion organisation was privatised on 1 January 2001 to form Australian Wool Innovation Pty Ltd.