



Levies Revenue Service

INFORMATION ON EGG PROMOTION LEVY

WHY IS THERE A LEVY ON EGG PROMOTION?

A levy is payable on eggs to provide funding for egg promotion carried out via the Australian Egg Corporation Limited (AECL). The Levies Revenue Service (LRS) receives the funds and forwards them to the AECL. Levies and export charges are introduced and administered by the Australian Government at the request of Industry.

WHAT IS THE LEVY PAYABLE ON?

Levy is payable on the commercial production of eggs in Australia that are sold by the producer, or used by the producer in the production of other goods. However, for ease of collection the levy is collected on laying chickens that are bred or purchased for use in the commercial production of eggs.

WHO PAYS THE LEVY AND WHO SUBMITS RETURNS?

The producer (the person who keeps laying chickens, whether as an integrated enterprise operator or as a buyer, for use in the commercial production of eggs is taken to be the producer of the eggs) is liable to pay the levy. The producer must pay the levy to the seller of the laying chickens who must forward it to LRS along with return forms.

Return forms are available from all LRS offices or by accessing our website at www.daff.gov.au/levies.

Where there is no purchase, levy is payable when the chicks are placed in an egg production facility.

WHAT IS THE RATE OF LEVY ON EGG PROMOTION?

The rate of levy for Egg Promotion is calculated as follows:

32.5 cents per laying chicken used in the commercial production of eggs.

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

ARE THERE ANY EXEMPTIONS ASSOCIATED WITH THIS LEVY?

Levy is **not** payable on laying chickens that are not purchased for the commercial production of eggs.

Note: The purchaser must provide the seller with a written notice claiming the exemption and stating that the laying chickens are not for the commercial production of eggs. The seller must retain this notice for examination. The seller must inform the buyer, in writing or otherwise, that, if the buyer later sells the chickens to a person who intends to use the chickens in the commercial production of eggs, an amount of levy will be payable on the eggs presumed to be produced by the laying chickens.

WHEN IS LEVY DUE FOR PAYMENT?

Egg Promotion Levy is payable by purchasers to the seller either when the first payment for the Laying Chickens is made, or 21 days after the first payment is due, whichever is the earliest.

Monthly Returns:

Monthly returns and payment must be submitted to LRS on or before the 28th day after the end of the month to which it relates. For example, the return and payment for the month of June is due on or before 28 July.

GENERAL INFORMATION AND DEFINITIONS

The levy rate is calculated on a per chicken basis.

A levy year for Egg Promotion 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 has been 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 THE AUSTRALIAN EGG CORPORATION LIMITED?

The Australian Egg Corporation Limited (AECL) aims to create an industry operating environment that assists to minimise barriers and costs for Australian egg producers and to maximise benefits and revenue for the industry and the community through integrated marketing, research and development and policy services. It will achieve this by growing demand for eggs in the Australian market, enhancing the competitiveness of stakeholder businesses, and creating and nurturing the capability of AECL.

AECL is a public non-listed company established under corporation law and is mainly funded through statutory levies collected under the Egg Industry Service Provision Act 2002 and the Primary Industries (Excise) Levies Act 1999.

For more information on AECL you can visit their website: www.aecl.org .

WHAT LEGISLATION IS ASSOCIATED WITH THIS LEVY?

The levy is imposed and collected under the following legislation:

Primary Industries (Excise) Levies 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?

Should you require further information please contact us at one of the following offices:

Queensland ☎ Telephone 1800 647 801 ☎ Fax 07 3831 4324	Victoria and Tasmania ☎ Telephone 1800 683 839 ☎ Fax 03 9322 5500
New South Wales /ACT ☎ Telephone 1800 625 103 ☎ Fax 02 9325 6677	South Australia and Northern Territory ☎ Telephone 1800 814 961 ☎ Fax 08 8201 6099
Western Australia ☎ Telephone 1800 895 506 ☎ Fax 08 9334 1677	Central Office – Canberra ☎ Telephone 1800 020 619 ☎ Fax 02 6272 5695
✉ E-mail us at: Levies.Management@daff.gov.au	🌐 Visit our Web site: www.daff.gov.au/levies