



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
 APPLE & PEARS (NOT INCLUDING NASHI⁺)
 LEVY & EXPORT CHARGE**

WHY IS THERE A LEVY/CHARGE ON APPLES & PEARS?

Levy or export charge is payable on apples and pears (not including Nashi⁺) for promotion, research and development (R&D) programs carried out via Horticulture Australia Limited (HAL) and to provide funding for chemical testing performed by the National Residue Survey (NRS) www.daff.gov.au/nrs, and plant health programs carried out by Plant Health Australia (PHA). The Levies Revenue Service (LRS) receives these funds and forwards them to HAL, NRS and PHA, 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.

Please note: The levy and export charge on **Nashi, is separate to the levy and export charge imposed on apples and pears. Details regarding the levy and export charge on Nashi can be found in the fact sheet "**Information on Nashi Levy and Export Charge**". If you would like a copy of this information sheet visit the LRS website at www.daff.gov.au/levies or contact your local LRS office.*

WHAT IS THE LEVY/CHARGE PAYABLE ON?

Levy is payable on apples and pears (not including Nashi⁺) that are produced in Australia and either sold by the producer or used by the producer in the production of other goods.

Export charge is payable on apples and pears (not including Nashi⁺) produced in and exported from Australia.

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

WHO PAYS THE LEVY/CHARGE AND WHO SUBMITS RETURNS?

The producer [the person who owns the apple & pears (not including Nashi⁺) 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 LRS along with return forms which are available from all LRS offices or by accessing the LRS 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 apples & pears (not including Nashi⁺) by retail sale i.e. direct to the consumer such as at roadside stalls, shed sales, farm gate, etc., or who uses apples or pears (not including Nashi⁺) in the production of fruit juice or another processed product must submit levy and returns directly to the LRS.

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 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 apples & pears to be exported.

WHAT IS THE RATE OF LEVY/CHARGE ON APPLES & PEARS (NOT INCLUDING NASHI⁺)?

The rate of domestic levy and export charge[#] for apples & pears (not including Nashi⁺) from 1 October 2005 is calculated as follows:

Apples [#]	1.845 cents per kilogram
Pears [#] (not including Nashi ⁺)	2.099 cents per kilogram
Juicing Apples	\$2.75 per tonne
Juicing Pears (not including Nashi ⁺)	\$2.95 per tonne
Processing Apples	\$5.50 per tonne
Processing Pears (not including Nashi ⁺)	\$5.90 per tonne

Note: Levy Rates are current as at 1 October 2005. The rates that apply to Nashi can be found on the fact sheet "Information on Nashi Levy and Export Charge**".**

ARE THERE ANY EXEMPTIONS ASSOCIATED WITH THIS LEVY/CHARGE?

Levy is **not** payable in the following circumstances:

- a) in respect of apples or pears (not including Nashi[†]) that, in a levy year*, are sold by the producer by retail sale or used by the producer in the production of fruit juice or another processed product, if the total quantity of fruit is not greater than 9,000 kilograms of apples and pears (not including Nashi[†]);
- b) on apples or pears (not including Nashi[†]) sold for stockfeed;
- c) on processing pears (not including Nashi[†]) where levy has already been paid under the dried fruit levy; and
- d) on processing pears (not including Nashi[†]) or juicing pears (not including Nashi[†]) used in the production of canned fruit.

WHEN IS LEVY/CHARGE DUE FOR PAYMENT?

Quarterly Returns:

Quarterly returns 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 September (ie, for the months of July, August and September) is due on or before the 28 October.

Annual Returns:

Producers who sell apples or pears (not including Nashi[†]) by retail sale i.e. directly to the consumer, or who use the fruit in the production of other goods must lodge an annual return with the LRS. The return is due together with payment on or before 28 February in the next levy year. For example, the return and payment for 2005 levy year* must be lodged by 28 February 2006.

A first purchaser, buying agent, selling agent or exporter may apply through LRS for an exemption from the requirement to lodge monthly returns for a levy year* if that person has reasonable grounds for believing that the levy/export charge payable by the person for that year will be less than \$2,000. If exemption is granted, returns must be lodged on an annual basis.

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

The levy/export charge rate is calculated on a per kilogram basis except fruit used for juicing or processing.

The rate of levy/export charge for fruit used for juicing or processing is calculated on a per tonne basis.

Retail Sale means a sale by the producer of the apples and/or pears (not including Nashi[†]) except 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 apples & pears (not including Nashi[†]) is the same as a calendar year (i.e. 1 January to 31 December).

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 www.ato.gov.au.

WHERE DO I LODGE MY RETURN?

Send your completed return form together with payment to:

The Secretary
Levies Revenue Service
Department of Agriculture, Fisheries & 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 HORTICULTURE AUSTRALIA LIMITED?

Horticulture Australia Limited (HAL) is an organisation whose aim is to develop Australian horticulture by providing comprehensive and professional R&D and marketing services to over 30 different organisations from the fruit, vegetable and nursery industries. HAL was formed in February 2001 from the former Horticultural Research & Development Corporation (HRDC) and the Australian Horticultural Corporation (AHC). HAL is an industry owned company that the Australian Government has contracted to deliver marketing and R&D services for the horticulture industry.

For more information on HAL you can visit their website: www.horticulture.com.au.

WHAT LEGISLATION IS ASSOCIATED WITH THIS LEVY/CHARGE?

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

Primary Industries (Excise) Levies Act 1999
Primary Industries (Customs) Charges Act 1999
National Residue Survey (Excise) Levy Act 1998
National Residue Survey (Customs) 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 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