



## Annual Horticulture Return Form (Financial Year) 2023-24

<b>Who should complete this return form</b>	<p>The persons who have been granted exemption from lodging a quarterly horticulture return including the following persons must lodge an Annual Horticulture Return (Financial Year) for the horticulture products listed:</p> <ul style="list-style-type: none"><li>• A producer who sold the horticulture product listed on this return form by retail sale and are liable for the levy.</li><li>• An intermediary, including a first purchaser, buying agent, selling agent or exporting agent for a horticulture product listed on this return form.</li><li>• An exporter of a horticulture product listed on this return form, that is you are the person who owned the product at the time of export.</li></ul> <p>Horticulture products listed on this return form are: Bananas, Chestnuts, Ginger, Lychees, Mangoes, Melons, Papaya, Passionfruit, Persimmons, Pineapples, Rubus, Stone fruit, Sweet potatoes, Table grapes, and Vegetables.</p> <p>More information about leviable horticulture products are available at: <a href="https://www.agriculture.gov.au/agriculture-land/farm-food-drought/levies/commodities#horticulture">https://www.agriculture.gov.au/agriculture-land/farm-food-drought/levies/commodities#horticulture</a></p>
<b>How to complete the return form</b>	<p><b>Section A</b> – enter full business name, address and other details. <b>Section B</b> – sign the declaration for correctness of information and acknowledging that you have authority to act on behalf of the organisation. <b>Section C</b> – enter total levy and/or charge amount and details. <b>Sections D to G</b> – References.</p> <p><b>Do not complete this form if lodging return online at <a href="https://leviesonline.agriculture.gov.au/LRSOnline">leviesonline.agriculture.gov.au/LRSOnline</a></b></p>
<b>Mandatory fields</b>	<p>Fields marked with an <b>asterisk (*)</b> are mandatory fields that must be completed in accordance with the <a href="#">Primary Industries Levies and Charges Collection Act 1991</a>, <a href="#">Primary Industries Levies and Charges Regulations 1991</a> and <a href="#">Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</a>.</p>
<b>Declaration</b>	<p>The declaration must be signed by, in the case of:</p> <ul style="list-style-type: none"><li>• an individual – that person</li><li>• a body corporate – a company director, company secretary, or a principal officer (as applicable)</li><li>• a partnership – one of the partners who has authority to do so.</li></ul>
<b>Due date</b>	<p>Annual returns and payments must be lodged with the department on or before 28 August in the next financial year.</p> <p><b>Example:</b> the return for financial year ended 30 June 2024 is due on or before 28 August 2024.</p>
<b>Late payments</b>	<p>Late levy payments incur a penalty calculated daily at a compounding rate of 2% each month, including penalties already accrued, until the outstanding amount is paid in full.</p>
<b>How to make a payment</b>	<p><b>EFT (Preferred):</b> <b>Account name:</b> DAFF OFFICIAL ADMINISTERED RECEIPTS ACCOUNT <b>BSB:</b> 092 009 <b>Account number:</b> 111 700 <b>Reference:</b> your 5-digit LRS account number and business name</p> <p><b>Cheque or Money Order made out to:</b> Department of Agriculture, Fisheries and Forestry - Levies</p>



<b>How to lodge the return</b>	<b>Online:</b> <a href="http://leviesonline.agriculture.gov.au/LRSOnline">leviesonline.agriculture.gov.au/LRSOnline</a> (do not complete manual return form if <a href="#">lodging online</a> ) <b>Email:</b> <a href="mailto:levies.management@aff.gov.au">levies.management@aff.gov.au</a> <b>Fax:</b> 1800 609 150 <b>Mail:</b> Department of Agriculture, Fisheries and Forestry – Levies Locked Bag 4488 KINGSTON ACT 2604 <b>Note:</b> Please do not mark private and confidential on the envelope
<b>Contact us</b>	<b>Levies Management helpdesk:</b> 1800 020 619 (free call) <b>Email:</b> <a href="mailto:levies.management@aff.gov.au">levies.management@aff.gov.au</a>



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Do not complete this form if lodging return online at: [leviesonline.agriculture.gov.au/LRSONline](http://leviesonline.agriculture.gov.au/LRSONline)

### SECTION A: Lodgement details

LRS account number Financial Year ended 30 June\* \_\_\_\_\_

Your **LRS account number** is required for account management purposes.

ABN\* ACN\*

Full business name\*

Business address\*  
(Not a PO Box)

Postal address\*

Phone Fax

Email

Method of payment: EFT  Cheque  Money Order  Levy/Charge payable/paid\* \$

Date deposited: \_\_\_\_/\_\_\_\_/\_\_\_\_

### SECTION B: Declaration

**Declaration: I declare that to the best of my knowledge the information contained on this return form and any attachments is correct in every essential detail.**

Note: Giving false or misleading information is a serious offence.

Title	First name*	Last name*

By signing this form, I acknowledge that I am authorised to sign this declaration as a director, secretary or principal officer of the relevant body corporate, a partner of the relevant partnership or am otherwise able to sign the declaration as an owner or individual authorised in writing to act on behalf of the business, body corporate or partnership as relevant.

Signature*		Date*	/ /
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**IMPORTANT:** It is an offence of strict liability under subsection 24(1) of the *Primary Industries Levies and Charges Collection Act 1991* (Act) to refuse or fail to give a return or information that you are required to give in the Act. If you fail to provide the information required, you may be subject to criminal prosecution.



**SECTION C: Total levy and charge amount and details**

LRS Account Number	Financial Year Ended*			[(i) + (ii)] x (iii) = Levy/Charge payable
	Month	30 June	Year*	
Horticulture products	(i) Domestic quantity/sale price*	(ii) Export quantity/sale value*	(iii) ^ Levy/Charge rate*	[(i) + (ii)] x (iii) = Levy/Charge payable
Lychees ( <i>kilograms</i> )		-- N/A --	8 cents/kg	\$
Lychees – processing ( <i>kilograms</i> )		-- N/A --	1 cent/kg	\$
Stone Fruit ( <i>kilograms</i> )			1 cent/kg	\$
Sweet potatoes ( <i>sale price / sale value \$</i> ) <b>to 30 June 2024</b>			1.5% of sale price / sale value	\$
Vegetables ( <i>sale price / sale value \$</i> )			0.51% of sale price / sale value	\$
Table grapes ( <i>kilograms</i> )		-- N/A --	1 cent/kg	\$
Mangoes ( <i>kilograms</i> )		-- N/A --	1.893 cents/kg	\$
Papaya ( <i>kilograms</i> )		-- N/A --	2 cents/kg	\$
Papaya – processing ( <i>kilograms</i> )		-- N/A --	0.25 cents/kg	\$
Persimmons ( <i>kilograms</i> )		-- N/A --	6.25 cents/kg	\$
Rubus ( <i>kilograms</i> ) <b>to 30 September 2023</b>			12 cents/kg	\$
Rubus ( <i>kilograms</i> ) <b>from 1 October 2023</b>			4 cents/kg	\$
Bananas ( <i>kilograms</i> )		-- N/A --	2.19 cents/kg	\$
Chestnuts ( <i>kilograms</i> )			11 cents/kg^^	\$
Pineapples ( <i>tonnes</i> )			\$5.00/tonne	\$
Pineapples – processing ( <i>tonnes</i> )		-- N/A --	\$2.00/tonne	\$
Passionfruit – packed ( <i>cartons</i> )			40 cents/carton	\$
Passionfruit – not packed ( <i>8 kilograms</i> )			40 cents/8kg	\$
Passionfruit – processing ( <i>kilograms</i> )			3 cents/kg	\$
Ginger ( <i>sale price \$</i> )		-- N/A --	0.5 % of sale price	\$
Melons ( <i>kilograms</i> )			0.4 cents/kg	\$
<b>Total Levy/Charge Payable/Paid</b>				\$

^^Levy Rate or Charge Rate (as applicable) for Chestnuts is \$110 per tonne (*Primary Industries (Excise) Levies Regulations 1999 and Primary Industries (Customs) Charges Regulations 2000*).



## SECTION D: Exemptions

Exemptions can be found in the *Primary Industries Levies and Charges Collection Regulations 1991*, *Primary Industries (Excise) Levies Regulations 1991*, *Primary Industries (Customs) Charges Regulations 2000*.

Bananas	<ul style="list-style-type: none"><li>Bananas are exempt from levy if sold by a producer by retail sale and the total amount of levy payable on the sales would be less than \$100 in the financial year.</li><li>Bananas are exempt from levy if sold or used in the financial year by a producer for processing. Fruit conditioning, cleaning, sorting, grading and packing are not processes.</li></ul>
Chestnuts	<ul style="list-style-type: none"><li>Chestnuts are exempt from levy if sold by a producer by retail sale and the total quantity sold is not more than 500 kilograms in the financial year.</li><li>No exemption from export charge applies to chestnuts.</li></ul>
Ginger	<ul style="list-style-type: none"><li>No exemption from levy applies to ginger.</li></ul>
Lychees	<ul style="list-style-type: none"><li>Lychees are exempt from levy if sold by a producer by retail sale and the total amount of levy payable on the sales would be less than \$100 in the financial year.</li><li>No exemption from export charge applies to lychees.</li></ul>
Mangoes	<ul style="list-style-type: none"><li>Mangoes are exempt from levy if sold by the producer by retail sale and the total amount of levy on the sales would be less than \$100 in the financial year.</li><li>Mangoes are exempt from levy if sold or used by the producer for processing in the financial year.</li><li>No exemption from export charge applies to mangoes.</li></ul>
Melons	<ul style="list-style-type: none"><li>Melons are exempt from levy when sold by retail sale by a producer who sells less than 20 tonnes of melons by retail sale in the financial year.</li><li>Melons are exempt from charge when exported by persons who export less than 20 tonnes of melons in the financial year.</li></ul>
Papaya	<ul style="list-style-type: none"><li>Papayas are exempt from levy if sold by the producer by retail sale and the total amount of levy on the sales would be less than \$50 in the financial year.</li><li>No exemption from export charge applies to papayas.</li></ul>
Passionfruit	<ul style="list-style-type: none"><li>Passionfruit are exempt from export levy if sold by a producer by retail sale and the total amount of levy payable on the sales would be less than \$100 in the financial year.</li><li>No exemption from export charge applies to passionfruit.</li></ul>
Persimmons	<ul style="list-style-type: none"><li>Persimmons are exempt from levy if sold by the producer by retail sale and the total amount of levy on such sale would be less than \$100 in the financial year.</li><li>No exemption from export charge applies to persimmons.</li></ul>
Pineapples	<ul style="list-style-type: none"><li>Pineapples are exempt from levy if sold by a producer by retail sale and the total quantity so sold is not more than 30 tonnes in the financial year.</li><li>No exemption from export charge applies to pineapples.</li></ul>
Rubus	<ul style="list-style-type: none"><li>Rubus are exempt from levy if sold by the producer by retail sale or sold by the producer for processing or processed by the producer in the financial year.</li><li>No exemption from export charge applies to rubus.</li></ul>
Stone fruit	<ul style="list-style-type: none"><li>Stone fruit are exempt from levy if sold by a producer directly to a processor for processing.</li><li>No exemption from export charge applies to stone fruit.</li></ul>



## SECTION D: Exemptions (Continued)

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Sweet potatoes	<ul style="list-style-type: none"><li>No exemption from levy or export charge applies to sweet potatoes.</li></ul>
Table grapes	<ul style="list-style-type: none"><li>Table grapes are exempt from levy if sold by a producer by retail sale and the total quantity so sold is not more than 5,000 kilograms in the financial year.</li><li>No exemption from export charge applies to table grapes.</li></ul>
Vegetables	<ul style="list-style-type: none"><li>The vegetables levy and export charge do not apply to asparagus, garlic, hard onions (being bulbs of the species <i>Allium cepa</i>), herbs other than fresh culinary shallots and parsley, melons, mushrooms, potatoes, seed sprouts, sweet potatoes or tomatoes. Note other levies or charges may apply to these products.</li></ul>

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## SECTION E: Definitions

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Definitions can be found in the *Primary Industries Levies and Charges Collection Regulations 1991*, *Primary Industries (Excise) Levies Regulations 1991*, *Primary Industries (Customs) Charges Regulations 2000*.

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Retail sale	<ul style="list-style-type: none"><li>Retail sale means the sale of horticulture products by a producer of the products that is not a sale to a first purchaser, through a buying agent, selling agent, exporting agent or an exporter. This may also include sale to a processor or at a wholesale market for some products.</li></ul>
Ginger	<ul style="list-style-type: none"><li>Ginger means a rhizome of a plant of a variety of the species <i>Zingiber officinale</i>.</li></ul>
Lychees	<ul style="list-style-type: none"><li>Lychee means fruit of the tree <i>Litchi chinensis</i>.</li><li>Fresh lychees mean unprocessed lychees. Cleaning, sorting, grading and packing of lychees are not processes for the definition of <i>process</i>.</li></ul>
Passionfruit	<ul style="list-style-type: none"><li>Passionfruit means the edible fruit of the passionfruit vine (<i>Passiflora edulis</i> or <i>p. edulis f. flavicarpa</i>) or of a hybrid of the passionfruit vine that is generally accepted as producing passionfruit.</li><li>A carton means an 18 litre container of a kind ordinarily used in the Australian horticultural industry for packing passionfruit</li><li>Processing passionfruit means passionfruit sold by the producer to a first purchaser, for use in the production of a processed product; or used by a producer in the production of a processed product.</li></ul>
Papaya	<ul style="list-style-type: none"><li>Papaya means fruit of the plant <i>carica papaya</i>. Papaya is also known as pawpaw, papaw and paw paw.</li><li>Fresh papaya means unprocessed papaya. Fruit conditioning, cleaning, sorting, grading and packing of papaya are not processes for the definition of <i>process</i>.</li></ul>
Pineapples	<ul style="list-style-type: none"><li>Pineapple means a fruit of any species of the genus <i>Ananas</i>.</li><li>Processing pineapples means pineapples sold by the producer to a first purchaser or sold through a buying agent or a selling agent, for use in the production of a processed product in Australia or used by the producer in the production of a processed product.</li></ul>

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## SECTION E: Definitions (continued)

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Sale Price	<ul style="list-style-type: none"><li>• Sale price for sweet potatoes, vegetables and ginger means the amount paid for the products at the first point of sale.</li><li>• For sweet potatoes and vegetables, if the products are first sold after being processed, sale price means the amount that would have been paid for the products if they had first been sold before processing.</li><li>• The amount that would have been paid for the products is the market price for those sold on the same day if unprocessed products of the same kind are sold on that day or the value of the products immediately before processing.</li></ul>
Sweet Potato	<ul style="list-style-type: none"><li>• Sweet potato means the starchy, tuberous roots of the genus and species known as <i>Ipomoea batatas</i>.</li></ul>

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## SECTION F: Privacy Notice

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Personal information collected on this return or in any other form supplied by you to the Department of Agriculture, Fisheries and Forestry (the Department) for the purposes of lodging a return with the Department will be treated in accordance with the *Privacy Act 1988* and any relevant guidelines.

### Personal information

'Personal information' means information or an opinion about an identified individual, or an individual who is reasonably identifiable.

The collection of mandatory information as denoted by an asterisk (\*) is authorised by the *Primary Industries Levies and Charges Collection Act 1991*, *Primary Industries Levies and Charges Collection Regulations 1991* and *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998* for the purpose of administering the levy or charge.

If you do not provide the mandatory information requested in this form, you will be in breach of the Act and the Department may be required to take action. The Department will also be unable to administer the levy or charge if the mandatory information is not provided.

The personal information collected may include information in relation to your business, including your ABN, ACN, business name, contact person details, email address, physical address, and phone number and information about the people you dealt with in a return period.

Giving false or misleading information is a serious offence.

### Disclosure, use and storage of information

The Department may disclose and/or use your personal information and those of the people you dealt with in a return period to eligible recipients, including the Australian Bureau of Statistics, in accordance with the *Primary Industries Levies and Charges Collection Act 1991*.

Information you provide in a return, about yourself or other individuals, may be used as required or authorised under the *Export Control Act 2020* for the purpose of meeting assessment requirements relating to persons who are required to be fit and proper persons under the *Export Control Act 2020*.

The Department may also use your personal information to contact you to provide information relating to levies, such as when there are changes to levy rates or to administrative arrangements for payment of levies.

Your personal information will be used and stored in accordance with the Australian Privacy Principles. See our Privacy Policy webpage at: <https://www.agriculture.gov.au/about/commitment/privacy> to learn more about accessing or correcting personal information or making a complaint. Alternatively, you can email the Department at [privacy@aff.gov.au](mailto:privacy@aff.gov.au).



## **SECTION G: Levies Regional Contacts**

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**Melbourne Office** – enquiries for Victoria and Tasmania

**Free Call:** 1800 683 839

**Fax:** (03) 8318 8234

**Sydney Office** – enquiries for Australian Capital Territory, New South Wales, and Queensland

**Free Call:** 1800 625 103

**Fax:** (02) 8334 7135

**Adelaide Office** – enquiries for Northern Territory, South Australia, Western Australia and all account balance enquiries

**Free Call:** 1800 814 961

**Fax:** (08) 8201 6099

**Email:** [leviesdebt@aff.gov.au](mailto:leviesdebt@aff.gov.au)