



## Tea Tree Oil Levy and Charge Half-Yearly Return Form

<b>Who should complete this return form</b>	<p>A producer of tea tree oil who:</p> <ul style="list-style-type: none"><li>• produces and sells, by retail sale, tea tree oil in Australia; and</li><li>• exports tea tree oil, with no intermediary,</li></ul> <p>if the total amount of levy the producer would be liable to pay in relation to tea tree oil sold by retail sale is equal to or greater than \$25 in the financial year.</p> <p>Note: A producer who sells tea tree oil by retail sale and does <u>not</u> export tea tree oil in a half year, must lodge an annual return (unless the total amount of levy the producer would be liable to pay in relation to tea tree oil sold by retail sale in the financial year is less than \$25).</p> <p>OR</p> <p>A producer who only exports tea tree oil in a half-year (that is, the person who owns the tea tree oil immediately before export from Australia), with no intermediary.</p> <p>OR</p> <p>An intermediary in relation to a producer of tea tree oil, including a first purchaser, buying agent, selling agent or exporting agent.</p>
<b>How to complete the return form</b>	<p><b>Section A</b> – enter full business name and address</p> <p><b>Section B</b> – sign the declaration acknowledging that you have authority to act on behalf of the organisation, and if required, tick the box if you also declare that you have a ‘reasonable excuse’ for not providing the required levy payer information.</p> <p><b>Section C</b> – enter total levy/charge amount and details</p> <p><b>Section D</b> – enter levy payer details:</p> <ol style="list-style-type: none"><li>a) the details of each producer who is liable to pay the levy/charge for the product for the return period.</li><li>b) The total amount of levy payable/paid for Section D should be the same as Section C.</li></ol> <p><b>Sections E to I</b> - references.</p> <p>Do not complete this form if lodging return online at <a href="http://leviesonline.agriculture.gov.au/LRSOnline">leviesonline.agriculture.gov.au/LRSOnline</a></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> and the <a href="#">Primary Industries Levies and Charges Regulations 1991</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</li><li>• a partnership – one of the partners</li></ul> <p>or a person authorised in writing to act on behalf of any of the above.</p>
<b>Due date</b>	<p><b>Half-yearly return</b> (every 6 months ending 30 June or 31 December).</p> <p>Return and payment must be lodged with the department within <b>28 days after the end of the levy period in which tea tree oil was first sold or exported from Australia</b>.</p> <p>Example: For the half-year 1 January to 30 June, the return and payment are due on or before 28 July.</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>	<b>EFT (<i>Preferred</i>):</b> <b>Account name:</b> DAFF OFFICIAL ADMINISTERED RECEIPTS ACCOUNT <b>BSB:</b> 092 009 <b>Account number:</b> 111 700 <b>Reference:</b> <i>your 5-digit LRS account number and business name</i> <b>Cheque or Money Order made out to:</b> Department of Agriculture, Fisheries and Forestry - Levies
<b>How to lodge the return</b>	<b>Online:</b> <a href="http://leviesonline.agriculture.gov.au/LRSOnline">leviesonline.agriculture.gov.au/LRSOnline</a> <b>Email:</b> <a href="mailto:levies.management@agriculture.gov.au">levies.management@agriculture.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:</b> 1800 020 619 (free call number) <b>Email:</b> <a href="mailto:levies.management@agriculture.gov.au">levies.management@agriculture.gov.au</a>



## Tea Tree Oil Levy and Charge Half-Yearly Return Form

### SECTION A: Lodgement details

LRS account number

Half-year ended\*

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.

**Provision of levy payer information:** this part is not applicable if the producer lodges the return.

It is a legislative requirement to provide, in respect of each levy payer to which the return relates, the following **levy payer information:** name, address, contact details (phone number and/or email addresses), ABN (if any) and ACN (if any). If you have **not** provided all the required levy payers' details you must declare below that you are unable to provide all or some of the levy payer information, but you have a **'reasonable excuse'** (refer to section H of this form).

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.

I have not provided all levy payer information required under the *Primary Industries Levies and Charges Collection Regulations 1991* (Collection Regulations) and declare that I am unable to provide the levy payer information which is missing but that I have a reasonable excuse.

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 under sub regulations 10(4A) and (4B) of the Collection Regulations without a reasonable excuse, you may be subject to criminal prosecution.



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

**LRS Account Number**

**Half-Year ending\***

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Month*		Year*	
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Product	(i) Total quantity (kilograms)*	(ii) Levy/Charge rate	(i) x (ii) = Total levy/charge payable/paid*
Tea Tree Oil Domestic		\$0.25/kg	\$
Tea Tree Oil Export		\$0.25/kg	\$
<b>Total levy/charge payable/paid*</b>			<b>\$</b>

**Note:** GST is not applied to Australian Government levies and charges

You can also lodge your return online at: [leviesonline.agriculture.gov.au/LRSOnline](http://leviesonline.agriculture.gov.au/LRSOnline)



**SECTION D: Levy Payer details – record the details of the producers who are liable to pay the levy/charge**

ABN/ACN*	Full Name*	Business Address (include Suburb, State and Postcode)*	Email and/or Phone*	Product	Total quantity (kilograms)*	Levy/charge payable/paid*
				Tea Tree Oil Domestic		\$
				Tea Tree Oil Export		
				Tea Tree Oil Domestic		\$
				Tea Tree Oil Export		
				Tea Tree Oil Domestic		\$
				Tea Tree Oil Export		
				Tea Tree Oil Domestic		\$
				Tea Tree Oil Export		
				Tea Tree Oil Domestic		\$
				Tea Tree Oil Export		
				Tea Tree Oil Domestic		\$
				Tea Tree Oil Export		
				Tea Tree Oil Domestic		\$
				Tea Tree Oil Export		
<b>Total levy/charge payable/paid*</b>						<b>\$</b>

**Note:** The total of all levy/charge payable/paid entered in Section D must match the total levy/charge payable/paid in Section C.  
You can also lodge your return online at: [leviesonline.agriculture.gov.au/LRSOnline](http://leviesonline.agriculture.gov.au/LRSOnline)



## SECTION E: Exemptions

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A producer of tea tree oil is exempt from paying levy if they sold tea tree oil by retail sale in a financial year and total amount of levy they would be liable to pay is less than \$25.

## SECTION F: Definitions

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**Producer** - the person who owns the tea tree oil immediately before it is first sold in Australia or exported from Australia.

**Tea tree oil** means oil distilled from *Melaleuca alternifolia* in accordance with Australian Standard AS 2782-1997 *Oil of Melaleuca, terpinen-4-ol type* (tea tree oil).

**Retail sale** means a sale in Australia of tea tree oil by a producer of the tea tree oil that is not a sale to a first purchaser or a sale through a selling agent, a buying agent or an exporting agent.

## SECTION G: 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* (the Act) and the *Primary Industries Levies and Charges Collection Regulations 1991* (Collection Regulations) 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 authorized 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@agriculture.gov.au](mailto:privacy@agriculture.gov.au).



## **SECTION H: Reasonable Excuse**

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Ultimately, whether a person has a 'reasonable excuse' will depend on the facts and circumstances of the individual case. Accordingly, it will be important for the person to acknowledge they are unable to provide the information required by the Collection Regulations and that they have a reasonable excuse, and to keep records about their reasonable excuse.

For example, a 'reasonable excuse' to not provide the levy payer information may include that a person has put in place effective arrangements to meet legislative requirements for collecting and providing levy payer details – for example, evidenced by updated enterprise systems and/or processes; but is still not able to obtain the relevant information.

## **SECTION I: Levies contacts**

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**Melbourne Office** – enquiries for Victoria, 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 and Western Australia

**Free Call:** 1800 814 961

**Fax:** (08) 8201 6099