



Cattle and livestock transactions levy - monthly return form

<p>Who should complete this return form</p>	<ul style="list-style-type: none"> • Livestock or property agents, feedlot operators and first purchasers who purchase, sell, or deliver cattle and livestock • Processors who take delivery of, or slaughter, cattle and livestock
<p>How to complete the return form</p>	<p>Section A – enter full business name and address</p> <p>Section 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>Section C – enter total number/value and amount payable</p> <p>Section D – enter levy payer details:</p> <p>a) the details of each person or business who is liable to pay levy and the amounts of levy for the product for that period.</p> <p>Please ensure the total amount of levy payable for Section C and Section D are the same.</p> <p>References – sections E to H.</p>
<p>Mandatory fields</p>	<p>Fields marked with an asterisk (*) are mandatory fields that must be completed in accordance with the Primary Industries Levies and Charges Collection Act 1991 and the Primary Industries Levies and Charges Regulations 1991.</p>
<p>Declaration</p>	<p>The declaration must be signed by, in the case of:</p> <ul style="list-style-type: none"> • an individual – that person • a body corporate – a company director, company secretary, or a principal officer • a partnership – one of the partners • a person authorised in writing to act on behalf of any of the above.
<p>Due date</p>	<p>Return and payment must be lodged with the department within 1 month and 28 days after the end of the month in which the transaction took place.</p> <p>Example: for the month of July, the return and payment are due to the department on or before 28 September.</p>
<p>Late payments</p>	<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>
<p>How to make a payment</p>	<p>EFT (Preferred):</p> <p>Account name: Department of Agriculture, Water and the Environment Official Administered Receipts</p> <p>BSB: 092 009</p> <p>Account number: 111 700</p> <p>Reference: <i>your LRS account number & business name</i></p> <p>Cheque or Money Order made out to:</p> <p>Department of Agriculture, Water and the Environment - Levies</p>
<p>How to lodge the return</p>	<p>Email: levies.management@awe.gov.au</p> <p>Fax: 1800 609 150</p> <p>Mail: Department of Agriculture, Water and the Environment – Levies Locked Bag 4488 KINGSTON ACT 2604</p> <p>Online: leviesonline.agriculture.gov.au/LRSOnline</p>
<p>Contact us</p>	<p>Levies Management: 1800 020 619 (free call number)</p> <p>Email: levies.management@awe.gov.au</p>



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SECTION A: Lodgement details

LRS account number	Month ended*	/	/
<i>Please note that your LRS account number is required for account management purposes.</i>			
ABN*	ACN*		
Full business name*			
Business address* (not a P.O. box)			
Postal address*			
Phone	Fax		
Email			
Method of payment:	EFT <input type="checkbox"/>	Cheque <input type="checkbox"/>	Money Order <input type="checkbox"/>
	Date deposited: ____/____/____		Levy paid* \$ <input type="text"/>

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. Giving false or misleading information is a serious offence.

Provision of levy payer information:

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 have the authority to sign this declaration as a company director, company secretary or principal officer of the body corporate, partner, owner or other person, authorised in writing to act on behalf of this organisation.

I have **not** provided all levy payer information required under the 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*	<input type="text"/>	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 Primary Industries Levies and Charges Collection Regulations 1991 without a reasonable excuse, you may be subject to criminal prosecution.



SECTION C: Total number/value purchased, sold, delivered and amount payable

Cattle

Product	(i) Total number purchased/sold/ delivered*	(ii) Exempt transactions	(i) - (ii) = (iii) Total number of leviable transactions	(iv) Rate of levy \$ per head	(iii) x (iv) = SUB TOTAL Levy payable*
Cattle grass fed				\$5.00	A
Bobby Calves				\$0.90	B
Cattle lot-fed				\$5.00	C

Sheep and Lamb transactions INVOLVING SALE and where maximum levy rate NOT PAYABLE

Product	(i) Total number purchased/sold/ delivered*	(ii) Total value of leviable transactions*	(iii) Rate of levy (% of value)	(ii) x (iii) = SUB TOTAL Levy payable*
Sheep sale at \$5 to \$10 per head			2%	D
Lamb sale at \$5 to \$75 per head			2%	E

Sheep and Lamb transactions INVOLVING SALE and where maximum levy rate IS PAYABLE

Product	(i) Total number purchased/sold/ delivered	(ii) Exempt transactions	(iii) Total number of leviable transactions	(iv) Rate of levy \$ per head	(iii) x (iv) = SUB TOTAL Levy payable*
Sheep sale over \$10 per head				\$0.20	F
Lambs sale over \$75 per head				\$1.50	G

Sheep and Lamb transactions NOT BY SALE (E.g. service kills)

Product	(i) Total number delivered*	(ii) Exempt transactions	(iii) Total number of leviable transactions	(iv) Rate of levy \$ per head	(iii) x (iv) = SUB TOTAL Levy payable*
Sheep				\$0.20	H
Lambs				\$0.80	I

Goats

Product	(i) Total number purchased/sold/ delivered	(ii) Exempt transactions	(iii) Total number of leviable transactions	(iv) Rate of levy \$ per head	(iii) x (iv) = SUB TOTAL Levy payable*
Goats				\$0.377	J

TOTAL LEVY PAYABLE (A to J)	\$
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Alternatively, you can lodge your return online at: leviesonline.agriculture.gov.au/LRSOnline



SECTION D: Levy payer details (producer who is liable to pay levy)
(If you require more space, please print this page again and number sequentially).

Copy this page as required

ABN/ACN*	Full Name*	Address*	Email and/or Phone*	Product	Total number of leviable transactions*	Total value of leviable transactions*	Levy payable*
				Cattle grass fed			\$
				Bobby calves			\$
				Cattle lot-fed			\$
				Sheep sale at \$5 to \$10 per head			\$
				Lambs sale at \$5 to \$75 per head			\$
				Sheep sale over \$10 per head			\$
				Lambs sale over \$75 per head			\$
				Sheep not by sale			\$
				Lambs not by sale			\$
				Goats			\$
				Cattle grass fed			\$
				Bobby calves			\$
				Cattle lot-fed			\$
				Sheep sale at \$5 to \$10 per head			\$
				Lambs sale at \$5 to \$75 per head			\$
				Sheep sale over \$10 per head			\$
				Lambs sale over \$75 per head			\$
				Sheep not by sale			\$
				Lambs not by sale			\$
				Goats			\$

Please ensure the total of all levy payable entered in Section D matches the total levy payable in Section C TOTAL PAYABLE \$ _____

Alternatively, you can lodge your return online: leviesonline.agriculture.gov.au/LRSONline



SECTION D: Levy payer details (producer who is liable to pay levy)

(Continued)

ABN/ACN*	Full Name*	Address*	Email and/or Phone*	Product	Total Number of leviable transactions*	Total Value of leviable transactions*	Levy payable*
				Cattle grass fed			\$
				Bobby calves			\$
				Cattle lot-fed			\$
				Sheep sale at \$5 to \$10 per head			\$
				Lambs sale at \$5 to \$75 per head			\$
				Sheep sale over \$10 per head			\$
				Lambs sale over \$75 per head			\$
				Sheep not by sale			\$
				Lambs not by sale			\$
				Goats			\$
				Cattle grass fed			\$
				Bobby calves			\$
				Cattle lot-fed			\$
				Sheep sale at \$5 to \$10 per head			\$
				Lambs sale at \$5 to \$75 per head			\$
				Sheep sale over \$10 per head			\$
				Lambs sale over \$75 per head			\$
				Sheep not by sale			\$
				Lambs not by sale			\$
				Goats			\$

TOTAL PAYABLE \$ _____



SECTION E: Exemptions

The cattle and livestock transactions levy is not payable on, the:

1. Sale of cattle or livestock at auction to the vendor or
2. Sale or delivery of cattle or livestock between related companies unless the company buying or taking delivery is a processor or
3. Delivery of cattle or livestock to a processor for slaughter on behalf of the person delivering the cattle or livestock if:
 - a. the delivery occurs within 14 days of the person acquiring the cattle or livestock in a transaction where levy was deducted and
 - b. the cattle or livestock are subsequently slaughtered, and
 - c. the person continues to own the cattle or livestock immediately after their hot carcass weight would normally be determined or
4. Sale or delivery of cattle or livestock to a processor if the cattle or livestock are not, at the time of the sale or delivery, fit for human consumption or
5. Where ownership of the cattle or livestock changes on the death of the owner of the cattle or livestock or due to dissolution of partnerships or
6. Where ownership of cattle and livestock is sold or transferred following a court order following proceedings under the Family Law Act 1975 (however, levy is payable where cattle and livestock are sold to satisfy the cash transfer determinations of a court order) or
7. Leivable bobby calf on which levy has already been paid
8. Sale of sheep or lambs if the sale price per head is less than \$5.00
9. Slaughter of cattle (other than lot-fed cattle) by a producer, or by a person on behalf of a producer, if:
 - a. the cattle are slaughtered for consumption:
 - i. by the producer, members of the producer's household or the producer's employees, and
 - b. on premises owned or occupied by the producer and
 - c. the cattle are slaughtered on premises owned or occupied by the producer and
 - d. immediately before the slaughter the cattle were owned by the producer and kept on the premises, and
 - e. there is no sale or other transaction transferring ownership of the cattle, or any part or product of the carcass of the cattle, before, during or after the slaughter or
 - f. sale of dairy cattle for dairying purposes, or
10. Slaughter of livestock for consumption by:
 - a. the owner of the livestock or
 - b. members of the owner's family, or
 - c. the owner's employees.
11. Sale of cattle or livestock by an export license holder to another export license holder if the animals are exported within 30 days of being acquired by the first license holder.

Note: A statement, or exemption certificate must be given if the cattle and livestock transactions levy is not payable on the delivery to a processor.

If cattle or livestock are delivered to a processor and levy is not payable due to the delivery **occurring** within 14 days after the cattle or livestock were or are acquired by the person and the cattle or livestock are afterwards slaughtered and the person continues to own the cattle or livestock immediately after their hot carcass weight would normally be determined, the person on whose behalf the cattle or livestock are delivered must give the processor a levy exemption certificate.

Contact your local [levies office](#) for information about the format of the certificate.

Refer to page 8 for contact details.



SECTION F: Definitions

Cattle means bovine animals other than buffalo.

A cow with a calf at foot is taken together to be a single head of cattle. Similarly, a nanny-goat or ewe with a kid or lamb at foot are together taken to be a single head or goat or sheep.

Livestock means goats, lambs (under 12 months of age or does not have any permanent incisor teeth in wear) and sheep.

Lot-fed cattle are cattle that are, or are likely to be, used in the production of grain-fed beef.

A bobby calf means a bovine animal (other than a buffalo or a head of lot-fed cattle) which has:

- a. been slaughtered and the dressed weight of whose carcass did not or does not exceed 40kgs or
- b. been slaughtered but which, at the time of the leviable transaction or other dealing, had or has a liveweight that did not exceed 80kgs or
- c. has not been slaughtered or had its liveweight determined at the time of the leviable transaction or other dealing but which, in the opinion of the processor, would, if slaughtered at that time, have constituted or constitute a carcass whose dressed weight would not have exceeded or would not exceed 40kgs.

An animal is slaughtered on a service kill basis if the animal is killed by a slaughterer, other than the owner of the animal, and the owner of the animal retains ownership of all of the products of the slaughter.

SECTION G: Privacy notice

Personal information collected on the cattle and livestock transactions levy return or in any other form supplied by you to the Department of Agriculture, Water and the Environment (the Department) for the purposes of the 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* for the purpose of administering the cattle and livestock transactions levy.

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 cattle and livestock transactions levy 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 your personal information and those of the people you dealt with in a return period to eligible recipients including the Australian Bureau of Statistics where necessary for the above purposes, provided the disclosure is consistent with relevant laws, in particular the Act and the *Privacy Act 1988*.



Your personal information will be used and stored in accordance with the Australian Privacy Principles. See our Privacy Policy webpage at: <https://www.awe.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@awe.gov.au

SECTION H: Reasonable Excuse

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.

Levies office

Melbourne Office - Enquiries for Victoria, Tasmania, and all wine queries across Australia

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