



## Honey Levy and Charge - Annual Return Form

<b>Who should complete this return form</b>	<p>A producer who sells honey by designated sale or uses honey in the production of other goods and the total weight of the honey exceed 1,500 kilograms in the levy year, and any of the following persons who is exempt from lodging quarterly returns:</p> <ul style="list-style-type: none"><li>• a first purchaser or buying agent who buys honey in the levy year</li><li>• a selling agent who sells honey in the levy year</li><li>• an exporter or exporting agent who exports honey in the levy year</li><li>• a producer who uses honey in the production of other goods in the levy year</li></ul> <p>A person may apply for exemption from the requirement to lodge quarterly returns for a levy year if the person has reasonable grounds for believing that the sum of levy and charge payable by the person for the year is, or is likely to be, less than \$4 000.</p> <p>Lodge a quarterly return if the person has no exemption.</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> <ul 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/charge payable/paid in Section D should be the same as in Section C.</li></ul> <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>Annual</b> returns and payments for the levy year must be lodged with the department <b>on or before 28 February in the next calendar year</b>. A levy year for chargeable and leviable honey is from 1 January to 31 December.</p> <p><b>Example:</b> return for the year ending December 2023 is due on or before 28 February 2024.</p>



<b>Late payments</b>	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.
<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 &amp; 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@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:</b> 1800 020 619 (free call number) <b>Email:</b> <a href="mailto:levies.management@aff.gov.au">levies.management@aff.gov.au</a>



## Honey - Annual Return Form

Do not complete this form if you lodge your return online at: [leviesonline.agriculture.gov.au/LRSOnline](http://leviesonline.agriculture.gov.au/LRSOnline)

### SECTION A: Lodgement details

LRS account number

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.

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 individual or authorised in writing to act on behalf of the 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\*

/ /

**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

Year Ended\*

Year\*

Product	(i) Quantity of honey purchased/sold (kilograms)*	(ii) Quantity used (kilograms)*	(i)+(ii)=(iii) Total Quantity (kilograms)*	(iv) Levy rate *	(iii) x (iv) = (A) Sub Total Levy Payable/Paid* (A)
Honey Domestic				\$0.046 /kg	\$

Product	(v) Quantity of honey exported (kilograms)*	(vi) Charge rate *	(v) x (vi) = (B) Sub Total Charge payable/Paid* (B)
Honey Export		\$0.046 /kg	\$

<b>Total levy/charge payable/paid (A+B)</b>	\$
---	----

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

You can lodge your return online at: [leviesonline.agriculture.gov.au/LRSONline](https://leviesonline.agriculture.gov.au/LRSONline)



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

ABN/ACN*	Full Name*	Business Address (include Suburb, State and Postcode)*	Email and/or Phone*	Product	Total Quantity of honey (kilograms)*	Levy/Charge payable/paid*
				Domestic – purchased or sold		\$
				Domestic – used		\$
				Export		\$
				Domestic – purchased or sold		\$
				Domestic – used		\$
				Export		\$
				Domestic – purchased or sold		\$
				Domestic – used		\$
				Export		\$
				Domestic – purchased or sold		\$
				Domestic – used		\$
				Export		\$
<b>Total Levy/Charge Payable/Paid</b>						<b>\$</b>

**Note:** The total of all levy/charge payable entered in Section D must match the total levy/charge payable/paid in Section C.

Do not complete this form if you lodge your return online at: [leviesonline.agriculture.gov.au/LRSOnline](http://leviesonline.agriculture.gov.au/LRSOnline)



## SECTION E: Exemptions

---

A **producer** of honey is not liable to pay the honey levy if the honey has been sold previously, or the total weight of the honey produced and sold by designated sale and used in the production of other goods in a calendar year is less than 1,500 kilograms.

A **producer** who exported honey is not liable to pay the honey charge if the total weight of honey exported in a month is 50 kilograms or less.

## SECTION F: Definitions

---

A **producer** of honey - the person who owned the honey immediately before sale, used honey in the production of other goods or exported honey.

In this form **used** refers to honey used in the production of other goods.

**Designated sale** means a sale of honey by a producer, except: to a first purchaser, or to a buying agent or by a selling agent.

## SECTION G: Privacy Notice

---

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* and the Primary Industries Levies and Charges Collection Regulations 1991 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@agriculture.gov.au](mailto:privacy@agriculture.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.

## **SECTION I: Levies contacts**

---

**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