**Macropods and Game Animals (Kangaroos) Monthly Return Form**

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| **Who should complete this return form** | A producer must lodge a return for a month if, in the month, the producer processed:* macropods on which levy is payable, unless an exemption from monthly returns has been granted under the *Primary Industries Levies and Collection Regulations 1991;* or
* game animals that are kangaroos on which National Residue Survey (NRS) Levy is payable under the *National Residue Survey (Excise) Act 1998*.
 |
| **How to complete the return form** | **Section A** – enter full business name and address**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.**Section C** – enter total levy amount and details**Section D** – enter levy payer details: 1. the details of each producer who is liable to pay the levy for the product for the return period.
2. The total amount of levy or charge payable/paid should be the same as the total of Section C.

**Sections E to I** – References.Do not complete this form if lodging return online atleviesonline.agriculture.gov.au/LRSOnline  |
| **Mandatory fields**  | Fields marked with an **asterisk** (\*) are mandatory fields that must be completed in accordance with the *Primary Industries Levies and Charges Collection Act 1991*, *Primary Industries Levies and Charges Regulations 1991* and *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*. |
| **Declaration** | The declaration must be signed by, in the case of:* an individual – that person
* a body corporate – a company director, company secretary, or a principal officer (as applicable)
* a partnership – one of the partners who has authority to do so.
 |
| **Due date** | Monthlyreturn and payment must be lodged with the department within **28 days after the end of the month to which the return relates (that is, 28 days after the end of the month in which processing took place)**.**Example:** for the month of July, the return and payment are due on or before 28 August. |
| **Late payments** | 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. |
| **How to make a payment** | **EFT *(Preferred*):****Account name:**  DAFF OFFICIAL ADMINISTERED RECEIPTS ACCOUNT**BSB:** 092 009**Account number:** 111 700**Reference:** *your 5-digit LRS account number and business name* **Cheque or Money Order made out to:**Department of Agriculture, Fisheries and Forestry - Levies |
| **How to lodge the return** | **Online:** leviesonline.agriculture.gov.au/LRSOnline**Email:** levies.management@aff.gov.au**Fax:** 1800 609 150**Mail:** Department of Agriculture, Fisheries and Forestry – Levies Locked Bag 4488 KINGSTON ACT 2604Note: Please do not mark private and confidential on the envelope |
| **Contact us** | **Levies Management:** 1800 020 619 (free call number)**Email:** levies.management@aff.gov.au |

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Lodge your return online at: leviesonline.agriculture.gov.au/LRSOnline

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| **SECTION A: Lodgement details** |
| **LRS account number** |  | **Month 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), and the amount of levy paid, or payable, for the period (see Section D of this form). 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 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 amount and details**

|  |  |  |  |
| --- | --- | --- | --- |
| **LRS Account Number** |  | **Month Ended\***  | **Year\*** |
|  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **Product** | **(i)****Leviable number processed\*** | **(ii)****Levy rate\*** | **(i) x (ii) =****Levy payable/paid\*** |
| Kangaroos for human consumption |  | **7 cents per carcase^**  | **$** |
| Other Macropods for human consumption |  | **4 cents per carcase** | **$** |
| Macropods for animal consumption(Kangaroos and other) |  | **3 cents per carcase** | **$** |
| **Total levy payable/paid** | **$** |

^Levy rate of 7 cents per carcase for ‘Kangaroos for human consumption’ is determined as the sum of:

* National Residue Survey levy (NRS levy) of 3 cents per carcase; and
* Research & Development levy (R&D levy) of 4 cents per carcase.

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

**Number of macropods (kangaroos and other macropods) harvested in each State or Territory\***

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **State** | **ACT** | **NSW** | **VIC** | **TAS** | **QLD** | **SA** | **WA** | **NT** |
| Macropods  |  |  |  |  |  |  |  |  |

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

**Please provide the details of the proprietor of the processing establishment/s:**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ABN/ACN\*** | **Full Name\*** | **Business Address (include Suburb, State and Postcode)\*** | **Email and/or Phone\*** | **Product** | **Leviable number processed\*** | **Levy payable/paid\*** |
|  |  |  |  | Kangaroos for human consumption |  | $ |
| Other Macropods for human consumption |  | $ |
| Macropods for animal consumption (Kangaroos and other) |  | $ |
|  |  |  |  | Kangaroos for human consumption |  | $ |
| Other Macropods for human consumption |  | $ |
| Macropods for animal consumption (Kangaroos and other) |  | $ |
| **Total Levy Payable/Paid\*** | **$** |

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

You can also lodge your return online at: leviesonline.agriculture.gov.au/LRSOnline

**SECTION E: Exemptions**

Macropods (including Kangaroos) that are harvested and processed by a producer, or by a person on behalf of the producer, for consumption by a producer, members of the producer’s household, the producer’s employees or animals owned by the producer, on premises owned or occupied by the producer are exempt from R&D levy.

There is no exemption for Kangaroos from the NRS Levy of 3 cents per carcase.

The following species of macropod are exempt from levy:

1. *Thylogale billardierii*, commonly known as the Tasmanian rufus wallaby.
2. *Macropus rufogrieus*, commonly known as the Tasmanian bennetts wallaby.

**SECTION F: Definitions**

A **producer** means:

* if a macropod or kangaroo (game animal) is processed at only 1 processing establishment – the proprietor of that processing establishment is taken to be the producer; and
* if the macropod or kangaroo (game animal) is partly processed at 2 or more processing establishments – the proprietor of the processing establishment at which the macropod was last processed is taken to be the producer.

**Macropod** means a macropod that has been killed in its habitat by a shot from a firearm.

**Game animal that is a kangaroo** means a wild kangaroo that has been killed in its habitat by a shot from a firearm.

**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*,*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.

**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 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 and Western Australia

**Free Call:** 1800 814 961

**Fax:** (08) 8201 6099