

Formatting guide for tea tree oil levy returns with levy payer information

Who must lodge the levy return?	<p>A producer of tea tree oil who:</p> <ul style="list-style-type: none">• produces and sells, by retail sale, tea tree oil in Australia; and• exports tea tree oil, with no intermediary, <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 not 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>
Who is the levy payer for this return?	<p>The producer - the person who owns the tea tree oil immediately before it is first sold in Australia or exported from Australia and is liable to pay the levy or charge.</p>

All levy returns for tea tree oil transactions from 1 January 2023 onwards must include levy payer information in addition to information required under Part 13 of Schedule 37 of the Primary Industries Levies and Charges Collection Regulations 1991 (PILCC Regulations).

An upload file will be required from 1 January 2023 by Levies Online as part of your levy return. The upload file is required to calculate the levy amount payable and record levy payer information for each levy payer. The file must capture levy payer information in accordance with subregulation 10(4B) of the PILCC Regulations.

The upload file must be completed in a particular way to allow the Levies Online to capture information and calculate levy amount correctly. You can use the upload template provided by the department or alternatively you can create your own report, as long as it contains the same information as per the upload template and is formatted according to the requirements identified below. Files must be a .csv file to be uploaded to Levies Online.

This formatting guide is specific to tea tree oil and provides guidance on data variations accepted by Levies Online.

Figure 1 below provides formatting requirements specific to the tea tree oil upload template. Item tag and value are specific to each commodity and enable identification of the leviable product that the levy payer is dealing with and to calculate the levy amount.

Figure 2 provides information on accepted formatting variations for levy payer information. The headers for all information in the upload template must be replicated with the exact spelling and spacing as provided by the template.

Figure 1: formatting requirements specific to the tea tree oil upload template

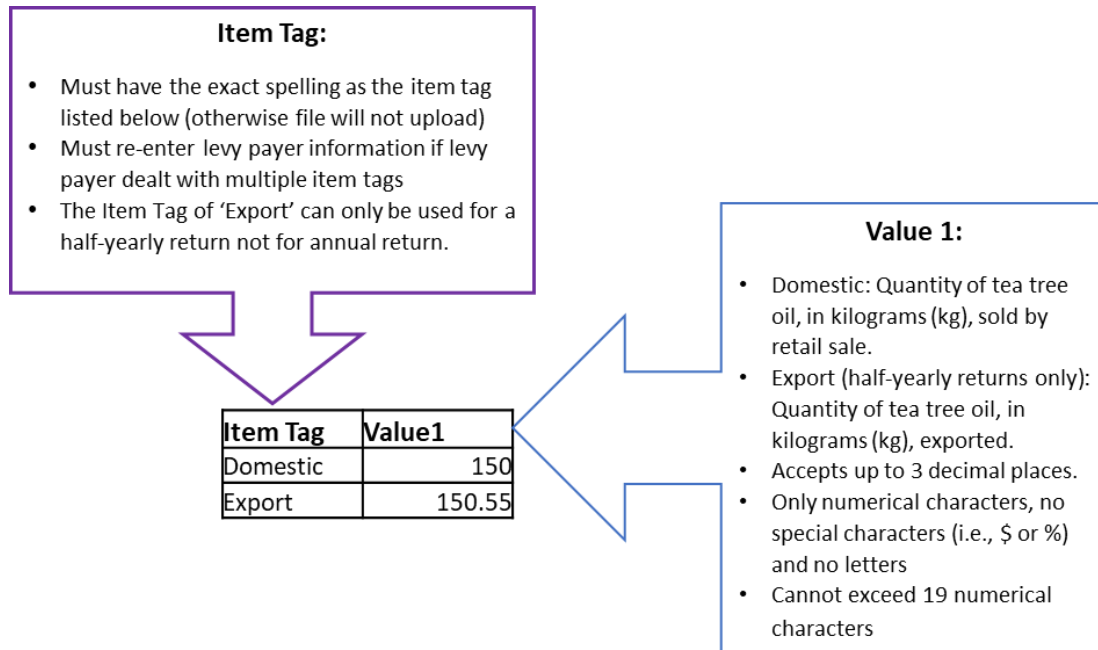


Figure 2: formatting requirements for levy payer information.

Please note: if you are replicating this template, please match the column headers exactly in spelling.

Business name is the name of the levy payer (the producer).

- You can have up to 100 characters including number, spaces, and special characters.

See below for examples which the system will accept.

The email must be in correct format

- There must not be spaces in the email address.
- If an email address cannot be provided, then a phone number must be provided.

See below for examples which the system will accept.

The postcode must be four digits in all states except for NT.

Please note: The file may automatically drop the 0 in an NT postcode. This will not affect the file upload.

ABN	Business Name	Phone	Email	Address	Suburb	State	Postcode	ACN
12345678912	John's Examples	(02) 5555 5555	johnsmith@agriculture.com	18 Marcus Clarke Street	Acton	ACT	2601	174109505
12 345 678 912	John's Examples!	0455 555 555	johnsmith@agriculture.org	Skyridge 18 Brown Street	Wagga Wagga	N.S.W.	2000	174109505
12345678912	JOHNS EXAMPLES	03 5555 5555	johnsmith1@agriculture.gov.au	"Skyridge" 18 Brown Street	Uralla	NT	0852	
	Johns Examples	0455 555555	johnsmith@agriculture.net	Skyridge 18 Brown Street, Redtown via	Gnarwarre	Victoria	3221	174109505
12 345 678 912	John's 3 Examples	1300 555 555	john.smith@agriculture.com.au	"Skyridge" 18 Brown Street	Manna Hill	SA	5440	174109505
12345678912	JohnsExamples	(03)55555555		SKYRIDGE 18 BROWN STREET	West Moonah	T.A.S.	7009	
	John & Janes Examples	03-55555555	johnsmith@agriculture.com	18 Brown Street	Silkwood	Queensland	4857	174109505
12 345 678 912	John's Examples	1300555555	john.smith1@agriculture.org	1/18 Brown Street	Nugadong	WA	6609	174109505

ABN (if any) – must be an 11-digit number

- The Australian Business Register will validate the ABN when you upload the file.
- The ABN can include spaces and the field should be left blank if the levy payer does not have an ABN.

See above for example which the system will accept.

The phone number should:

- Start with 0 or 1
- Include an area code (if applicable)
- Have 10 digits
- Can include spaces, brackets, or hyphens
- If a phone number cannot be provided, then an email must be provided.

See above for examples which the system will accept

The address should:

- This address should be the physical or mailing address of person who is liable to pay the levy.
- Be a valid property address in accordance with *the Australian Rural Addressing Standard 4819:2011*. (Contact your local council for more information on how to identify your property).
- Can include the property name in the address but cannot solely be the property name.
- Can include numbers, quotations, special characters, and spaces.

See above for examples which the system will accept

The state is not case-sensitive

- However, it should be written in the abbreviated format as provided above or in its full name i.e., 'Australian Capital Territory'.
- Please note: the state can include dots i.e., N.S.W.

ACN (if any) must be 9 digits

- The Australian Business Register will validate the ACN when you upload the file.
- The ACN can include spaces and is only mandatory if the person has an ACN.