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## DEER VELVET LEVIES AND CHARGES

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The Levies Revenue Service (LRS) is an organization within the Australian Government Department of Agriculture, Fisheries and Forestry. It is responsible for the effective delivery of compulsory levies collection and the disbursement of levies imposed by Commonwealth legislation on Deer Velvet (and a range of other rural commodities and products).

The money that is collected provides funding for research and development carried out by the Rural Industries Research and Development Corporation (RIRDC). The government also provides matching research and development contributions.

### LIABILITY OF LEVY/CHARGE

- If you sell Deer Velvet then the first purchaser, buying agent or selling agent is liable to pay the levy – the first purchaser/buying agent/selling agent is then able to collect this from the producer by offset or otherwise
- If you sell Deer Velvet and have paid the levy direct to the LRS, the first purchaser/buying agent/selling agent is not liable to pay levy on Deer Velvet that has already had levy paid on it. However, a first purchaser/buying agent/selling agent cannot make an agreement with a seller that requires the seller, rather than the purchaser/agent, to pay the levy to the LRS
- If you process Deer Velvet, the owner of the Deer Velvet is liable to pay the deer velvet levy
- If you export Deer Velvet, then the exporter is liable to pay the Deer Velvet export charge

### WHO MUST LODGE AND PAY DEER VELVET RETURNS?

- A first purchaser, buying agent or selling agent who buys or sells leviable Deer Velvet<sup>1</sup> in a quarter must lodge and pay for the Deer Velvet returns
- A producer of leviable Deer Velvet used by or on behalf of the producer in a quarter in the production of other goods, must lodge and pay for the Deer Velvet for the quarter
- A person who exports chargeable Deer Velvet in a quarter must lodge and pay for the Deer Velvet returns

Further information can be found on our website: [www.daff.gov.au/levies](http://www.daff.gov.au/levies) (Livestock), or alternatively you can call one of our regional offices on:

Adelaide	1800-814-961	(SA, NT & Tas)
Brisbane	1800-647-801	(Qld)
Melbourne	1800-683-839	(Vic)
Perth	1800-895-506	(WA)
Sydney	1800-625-103	(NSW)
Canberra	1800-020-619	

<sup>1</sup> A producer that retains ownership of the goods after using the deer velvet in producing other goods