

Cattle and livestock transactions levy

Important—you can lodge your cattle and livestock transaction return online (/agriculture-land/farm-food-drought/levies/lodging-returns-paying-levies/leviesonline).

Please be aware that you will need to include levy payer information as part of your return. The type of information you will need to provide is available below under the heading ‘What must be included in my return’?

The Cattle Transactions Levy was first introduced 28 December 1990 and the Livestock Transactions Levy was introduced 1 July 1997. Cattle or livestock that are produced in Australia and are sold or transferred between production and processing stages, or that are delivered for export by a producer, will attract the Cattle and Livestock Transactions Levy.

Animal Health Australia (AHA), Meat and Livestock Australia and the National Residue Survey (NRS) are responsible for the expenditure of the cattle and livestock transactions levies.

Cattle and Livestock Transactions Levy rates (#)

The Cattle and Livestock Transactions Levy comprise AHA membership, Emergency Animal Disease Response (EADR), marketing, NRS testing and research and development (R&D), as shown in the table below:

Commodity – cattle transactions	Animal Health Australia	Emergency Animal Disease Response	National Residue Testing	Marketing	Research and Development	Total
Cattle grass fed	13 cents per head	\$0.00	29 cents per head	\$3.66 per head	92 cents per head	\$5.00 per head
Cattle lot-fed	13 cents per head	\$0.00	29 cents per head	\$3.08 per head	\$1.50 per head	\$5.00 per head
Bobby calves	-	\$0.00	26 cents per head	48 cents per head	16 cents per head	90 cents per head

Commodity – livestock transactions	Animal Health Australia	Emergency Animal Disease Response	National Residue Testing	Marketing	Research and Development	Total
Sheep - sale at \$5 to \$10 per head	0.18 per cent of the sale price	0 per cent of the sale price	0.18 per cent of the sale price	0.87 per cent of the sale price	0.77 per cent of the sale price	2 per cent of the sale price
Sheep - sale over \$10 per head	1.8 cents per head	\$0.00	1.8 cents per head	8.7 cents per head	7.7 cents per head	20 cents per head
Lambs - sale at \$5 to \$75 per head	0.2 per cent of the sale price	0 per cent of the sale price	0.10667 per cent of the sale price	1.2 per cent of the sale price	0.49333 per cent of the sale price	2 per cent of the sale price
Lambs - sale over \$75 per head	15 cents per head	\$0.00	8 cents per head	90 cents per head	37 cents per head	\$1.50 per head
Goats	4.5 cents per head	\$0.00	6 cents per head	10.5 cents per head	16.7 cents per head	37.7 cents per head
Sheep delivered not by sale	1.8 cents per head	\$0.00	1.8 cents per head	8.7 cents per head	7.7 cents per head	20 cents per head
Lambs delivered not by sale	1.4 cents per head	\$0.00	4.7 cents per head	62.6 cents per head	11.3 cents per head	80 cents per head

The cattle transactions levy is calculated per head. The livestock transactions levy is calculated per head or as a percentage of the sale price. GST is not applied to Australian Government levies.

Do I need to lodge a return and make a payment? (#)

A producer, the person who owns the cattle or livestock at the time of sale or delivery, including any transaction by which the ownership of the cattle is transferred, is liable to pay the cattle transactions or livestock transactions levy.

As a producer of cattle or livestock who completed a transaction, other than a transaction on which a buying agent, selling agent, first purchaser or processor is liable to pay levy on your behalf, you must lodge an annual return and make a payment to the department.