



February 2024

Modernising the agricultural levies legislation

4.23 Fodder charge

This fact sheet provides an overview of the fodder charge as set out in the draft:

- Primary Industries (Customs) Charges Regulations
- Primary Industries Levies and Charges Collection Rules
- Primary Industries Levies and Charges Disbursement Rules.

These regulations and rules are part of a draft legislative framework and are provided for consultation and feedback. They can be accessed via the [Have Your Say website](#). The biosecurity protection levy is not established by this draft framework.

The draft legislation does not vary the practical operation of the charge, or what the charge would fund. It clarifies who the charge payer is for exporting fodder. We have also streamlined payment dates and simplified record-keeping requirements.

Roles and obligations

The rules for payments, giving returns and record-keeping are clearly set out for charge payers making it easier to understand what to do.

Imposition of charge

Charge is imposed on fodder that is produced in Australia and exported from Australia.

Exemption from charge

- 1) Charge is not imposed on fodder if:
 - a) the fodder is exported from Australia in a quarter and is owned by a person immediately before the export; and
 - b) the total quantity of fodder so exported in that quarter and so owned by the person is less than 250 tonnes.

If you claim an exemption, you must keep records to show how the exemption applies to you.

Rate of charge

The rate of charge on fodder has not changed. GST is not applied to rates. The rates are outlined in Table 1.

Table 1 Rate of charge on fodder

Fodder charge component	Rate of charge
Research and development (R&D)	50 cents per tonne of fodder

Charge payer

The charge on fodder is payable by the person who owns the fodder immediately before it is exported from Australia.

Collecting the charge

There is no collection agent for the fodder charge. The charge is paid directly to us (the Commonwealth) by the charge payer.

A person who owns the fodder immediately before it is exported and exports the fodder would pay the charge directly to us.

The charge is not imposed if the total quantity of fodder exported in a quarter by the person is less than 250 tonnes.

Payment of charge

The fodder charge is due and payable quarterly. In the draft legislation, quarterly returns for fodder are due before the end of the first calendar month after the end of the quarter the fodder was exported.

Example: A quarterly return for fodder exported in the January to March quarter would be due before the end of 30 April.

Details of what to include in your returns would be outlined on our website and through [Levies Online](#).

Disbursement of charge funds

The fodder charge funds would be disbursed in accordance with the draft Primary Industries Levies and Charges Disbursement Rules. The charge funds would continue to be paid to the same organisation and be used for the same purpose as they are now:

- The R&D charge funds would be paid to AgriFutures Australia.

More information

Information on the common elements for levies and charges is in fact sheet *3.1 Draft regulations and rules overview*.

Learn more about [modernising agricultural levies legislation](#).

Email leviestaskforce@aff.gov.au

Acknowledgement of Country

We acknowledge the Traditional Custodians of Australia and their continuing connection to land and sea, waters, environment and community. We pay our respects to the Traditional Custodians of the lands we live and work on, their culture, and their Elders past and present.

© Commonwealth of Australia 2024

Unless otherwise noted, copyright (and any other intellectual property rights) in this publication is owned by the Commonwealth of Australia (referred to as the Commonwealth).

Fodder charge

All material in this publication is licensed under a [Creative Commons Attribution 4.0 International Licence](https://creativecommons.org/licenses/by/4.0/) except content supplied by third parties, logos and the Commonwealth Coat of Arms.

The Australian Government acting through the Department of Agriculture, Fisheries and Forestry has exercised due care and skill in preparing and compiling the information and data in this publication. Notwithstanding, the Department of Agriculture, Fisheries and Forestry, its employees and advisers disclaim all liability, including liability for negligence and for any loss, damage, injury, expense or cost incurred by any person as a result of accessing, using or relying on any of the information or data in this publication to the maximum extent permitted by law.