



February 2024

## ***Modernising the agricultural levies legislation***

### **4.53 Pasture seed levy**

This fact sheet provides an overview of the pasture seed levy as set out in the draft:

- Primary Industries (Excise) Levies 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 levy, or what the levy would fund. It better aligns the legislation with the practical operation of the levy. It would continue to allow the levy to be collected by seed certification bodies, either under an agreement with us, or as collection agents. 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 levy payers and seed certification bodies, making it easier to understand what to do. Collection agreements between seed certification bodies and us would set out obligations for those bodies and be published on our website.

#### **Imposition of levy**

- 1) Levy is imposed on pasture seeds that are:
  - a) harvested in Australia; and
  - b) certified under a certification scheme.

A 'certification scheme' is:

- a) any of the Organisation for Economic Co-operation and Development Seed Schemes for the Varietal Certification of Seed; or
- b) the Australian Seed Certification Scheme; or
- c) the Association of Official Seed Certifying Agencies seed certification program.

Pasture seeds means seeds of a plant of a species with the common name as mentioned in Table 1. The common and scientific names for each levied pasture seed have been reviewed and updated where required.

## Exemption from levy

There is no exemption from the pasture seed levy.

## Rate of levy

The rates of levy on pasture seeds have not changed. GST is not applied to rates. The rates are outlined in Table 1.

**Table 1 Rate of levy on pasture seeds**

Pasture seed levy component	Common name	Species	Rate of levy
Research and development (R&D)	Barrel medic	<i>Medicago truncatula</i>	\$10.00 per tonne
Research and development (R&D)	Burr medic	<i>Medicago polymorpha</i>	\$10.00 per tonne
Research and development (R&D)	Disc medic	<i>Medicago tornata</i> (synonym <i>Medicago italica</i> )	\$10.00 per tonne
Research and development (R&D)	Gama medic	<i>Medicago rugosa</i>	\$10.00 per tonne
Research and development (R&D)	Murex medic	<i>Medicago murex</i>	\$10.00 per tonne
Research and development (R&D)	Snail medic	<i>Medicago scutellata</i>	\$10.00 per tonne
Research and development (R&D)	Sphere medic	<i>Medicago sphaerocarpos</i>	\$10.00 per tonne
Research and development (R&D)	Strand medic	<i>Medicago littoralis</i>	\$10.00 per tonne
Research and development (R&D)	Yellow serradella	<i>Ornithopus compressus</i>	\$10.00 per tonne
Research and development (R&D)	Arrow leaf clover	<i>Trifolium vesiculosum</i>	\$15.00 per tonne
Research and development (R&D)	Balansa clover	<i>Trifolium michelianum</i>	\$15.00 per tonne
Research and development (R&D)	Berseem clover	<i>Trifolium alexandrinum</i>	\$15.00 per tonne
Research and development (R&D)	Kenya white clover	<i>Trifolium semipilosum</i>	\$15.00 per tonne
Research and development (R&D)	Lucerne	<i>Medicago sativa</i>	\$15.00 per tonne
Research and development (R&D)	Persian clover	<i>Trifolium resupinatum</i>	\$15.00 per tonne
Research and development (R&D)	Red clover	<i>Trifolium pratense</i>	\$15.00 per tonne
Research and development (R&D)	Rose clover	<i>Trifolium hirtum</i>	\$15.00 per tonne
Research and development (R&D)	Strawberry clover	<i>Trifolium fragiferum</i>	\$15.00 per tonne
Research and development (R&D)	White clover	<i>Trifolium repens</i>	\$15.00 per tonne
Research and development (R&D)	Subterranean clover	<i>Trifolium subterraneum</i>	\$11.00 per tonne

## Levy payer

The levy is payable by the person who owns the pasture seeds immediately before they are harvested.

## Collecting the levy

The pasture seed levy is collected by the seed certifier and paid to us (the Commonwealth) on behalf of the levy payer.

## Payment of levy

The pasture seed levy is due and payable quarterly. In the draft legislation, quarterly returns by a collection agent are due before the end of the first calendar month after the end of the quarter the pasture seeds were certified.

Example: A quarterly return by the collection agent for pasture seeds certified in the January to March quarter would be due before the end of 30 April.

Seed certifying bodies collecting the levy under a collection agreement, would pay the collected levy funds to us in accordance with the terms of the agreement. Such bodies currently pay the funds to us quarterly.

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

## Disbursement of levy

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

- The R&D levy 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](mailto: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.

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