



May 2023

Modernising the agricultural levies legislation

5.14 Olives levy

This fact sheet provides an overview of the olives levy as set out in the draft Primary Industries (Excise) Levies Regulations, draft Primary Industries Levies and Charges Collection Rules and draft 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.

The draft legislation does not vary the practical operation of the levy, or what the levy would fund. It uses clearer language about when the levy applies to olives that are processed. We have also streamlined payment dates and simplified record keeping requirements.

Roles and obligations

The current legislation refers to the person collecting the levy as an 'intermediary'. The draft legislation calls these people collection agents. The rules for payments, giving returns and record-keeping are clearly set out for levy payers and collection agents, making it easier to understand what to do.

What levy is imposed on

Levy is imposed on olives that are:

- a) grown in Australia; and
- b) either:
 - i) sold by the grower; or
 - ii) processed by or for the grower.

The term 'produced' has been changed to 'grown' as it is more meaningful for the industry.

Levy exemptions

Levy is not imposed on olives that:

- a) are sold by retail sale by the grower of the olives in a period of 12 months beginning on 1 October; or
- b) are processed by the grower of the olives (other than through a processor) in that period into olive oil or table olives;

if the sum of the amounts of levy the grower would otherwise be liable to pay for such sales or processing in that period is less than \$100.

A person claiming an exemption would need to keep records to show how the exemption applied to them.

Levy rates

There are no changes to the rate of levy on olives. The rate would continue to be set by industry. GST is not applied to levy rates.

Table 1 Rate of levy on olives

Olives levy component	Rate of levy
Research and development (R&D)	\$3 per tonne of the olives
Biosecurity activity	10 cents per tonne of the olives
Biosecurity response	0 cents per tonne of the olives

Who pays the levy?

The levy on olives is payable by the grower.

Who collects the levy?

The collection agent for the olives levy is the first purchaser, selling agent, buying agent or the person who processed the olives. The collection agent collects and pays the levy to us (the Commonwealth) on behalf of the levy payer.

A person who grows olives and sells the olives by retail sale (above the \$100 levy exemption threshold), would pay the levy to us themselves.

A person who grows olives and processes the olives themselves (not through another person and above the \$100 levy exemption threshold), would pay the levy to us themselves.

When is levy due and payable?

The olives levy is due and payable annually. In the draft legislation, annual returns for olives for the 12-month period commencing on 1 October are due before the end of 31 October in the next 12-month period after the olives are sold or processed.

For example, for olives sold or processed in the 12 months commencing 1 October 2023 returns would be due before the end of 31 October 2024.

Details of what must be included in returns will be outlined on the department's website and through Levies Online.

Where will the levy funds go?

The olives 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 organisations and be used for the same purposes as they are now.

- The R&D levy component would be paid to Horticulture Innovation Australia.
- The biosecurity activity levy component would be paid to Plant Health Australia. The biosecurity response levy component is currently set to nil but would be paid to Plant Health Australia if the rate was increased.

More information

Information on the common elements for levies and charges can be found in the *5.1 Levy settings overview*. Please see the *3.4 Levy payer and collection agent obligations fact sheet* for more information about roles and obligations.

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

Email leviestaskforce@agriculture.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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