Primary Industries Levies and Charges Collection Regulations 1991

Statutory Rules 1991 No. 196 as amended

made under the

Primary Industries Levies and Charges Collection Act 1991

This compilation was prepared on 1 October 2006
taking into account amendments up to SLI 2006 No. 206

The text of any of those amendments not in force
on that date is appended in the Notes section

This document has been split into four volumes
Volume 1 contains the Reader’s Guide, Regulations 1–12
and Schedules 1–21,
Volume 2 contains Schedule 22 (Parts 1–26),
Volume 3 contains Schedules 23–36, and
Volume 4 contains Schedule 37 and the Notes
Each volume has its own Table of Contents

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Reader’s guide

How to use these Regulations

1. This Note is not part of these Regulations and does not have any legal force. It is intended only to be helpful in reading these Regulations. It is not intended to take the place of these Regulations or the Acts.

What these Regulations do

2. The *Primary Industries Levies and Charges Collection Act 1991* (the *Collection Act*) sets out the basic reporting and levy collection arrangements for all levies and charges on primary products. These Regulations set out the collection details for levy and charge for each of the commodities mentioned in the *Primary Industries (Excise) Levies Act 1999* (the *Excise Levies Act*) and *Primary Industries (Customs) Charges Act 1999* (the *Customs Charges Act*).

How these Regulations are arranged

3. These Regulations are made up of preliminary provisions and 37 Schedules. Schedule 1 is the form of a warrant. Each of Schedules 2 to 37 contain the collection details for a commodity or class of commodities on which levy or charge is imposed by the Customs Charges Act and Excise Levies Act. Schedules 2 to 37 are arranged in alphabetical order.

4. Some Schedules await the insertion of substantive content. Notes under the respective headings indicate the commodities with which the Schedules will deal, and the current arrangements in respect of those commodities.

What other legislation needs to be read?

The Customs Charges Act

5. The Customs Charges Act imposes customs charge on primary industries commodities. The funds raised by the imposition of the charges are distributed to research, marketing and industry bodies for each primary industry commodity.
6. The Customs Charges Act is made up of preliminary provisions and 14 Schedules. Each of Schedules 1 to 13 imposes particular kinds of levies on a particular primary industry commodity or class of commodities. Schedule 14 allows the regulations to impose customs charges.

7. The Primary Industries (Customs) Charges Regulations 2000 (the Customs Charges Regulations) sets out the rates of charges and other details that are necessary for the administration of the charges. The Customs Charges Regulations are arranged in a similar way to these Regulations: they have preliminary provisions followed by 14 Schedules. Each of Schedules 1 to 13 prescribe details for a commodity or class of commodities. The Schedule number for a commodity or class of commodities in Schedules 1 to 13 of the Customs Charges Regulations is the same as the Schedule number for that commodity or class of commodities in the Customs Charges Act.

7A. Schedule 14 to the Customs Charges Regulations imposes charge on other primary industry products, sets the rate of charge and provides for who is liable to pay the charge.

The Excise Levies Act and Excise Levies Regulations

8. The Excise Levies Act authorises the imposition of primary industries levies that are duties of excise. The funds raised by the imposition of the levies are distributed to research, marketing and industry bodies for each primary industry commodity.

9. The Excise Levies Act is made up of preliminary provisions and 27 Schedules. Each of Schedules 1 to 26 imposes particular kinds of levies on a primary industry commodity or class of commodities. Schedule 27 allows the regulations to impose levies on primary industry products.

10. The Primary Industries (Excise) Levies Regulations 1999 (the Excise Levies Regulations) sets out the rates of levy and other details that are necessary for the administration of the levies imposed by the Excise Levies Act. The Excise Levies Regulations are made up of preliminary provisions and 27 Schedules. Each of Schedules 1 to 26 prescribe details for a commodity or class of commodities. The Schedule number for a commodity or class of commodities in Schedules 1 to 26 of the Excise Levies Regulations is the same as the Schedule number for that commodity or class of commodities in the Excise Levies Act.
10A. Schedule 27 to the Excise Levies Regulations imposes levy on other primary industry products, sets the rates of levy and provides for who is liable to pay the levy.

**The National Residue Survey Levies legislation**

11. The National Residue Survey is a program to monitor, and report on, the level of contaminants in food products produced in Australia, or exported from Australia. The program is funded by levies on the products.


13. The first 2 Acts impose the levies, and the third Act sets up the Account to which the amounts of levies are credited and provides for the debiting of amounts from the Account. The NRS Levies Regulations set out certain matters that are necessary for the administration of the levies that fund the National Residue Survey scheme.
1 Name of Regulations [see Note 1]

These Regulations are the Primary Industries Levies and Charges Collection Regulations 1991.

2 Interpretation

In these Regulations, unless the contrary intention appears:


Customs Charges Act means the Primary Industries (Customs) Charges Act 1999.

Customs Charges Regulations means the Primary Industries (Customs) Charges Regulations 2000.

Excise Levies Act means the Primary Industries (Excise) Levies Act 1999.

Excise Levies Regulations means the Primary Industries (Excise) Levies Regulations 1999.

lodge, in relation to a return, means lodge the return in accordance with regulation 11.

quarter means a period of 3 months ending on the last day of March, June, September or December.

return means a periodic return that is required to be lodged under a Schedule or Part of a Schedule.

Note 1 Many of the terms used in these Regulations are defined in the Collection Act.

Note 2 Other terms may be defined in a Schedule or a Part for that Schedule or Part only.

2A How to determine whether companies are related to each other

For these Regulations, the question whether companies were or are related to each other is determined in the same way as the question whether 2 corporations are related to each other is determined under the Corporations Law.
3 To whom must levy or charge be paid

(1) Amounts of levy or charge or other amounts payable to the Commonwealth under the following legislation must be paid to the Collector of Public Moneys at the office of the Secretary to the Department in Canberra:
   (a) the Collection Act;
   (b) an associated Act;
   (c) a regulation made under an Act mentioned in paragraph (a) or (b).

(2) However, if a collection agreement under section 10 or 11 of the Collection Act is in force for a collection product, amounts of levy or charge or other amounts payable to the Commonwealth under the legislation mentioned in subregulation (1) for that product must be paid in accordance with that agreement.

4 How must documents be signed?

(1) A document to be signed by a body corporate for the purposes of a provision of the Collection Act, an associated Act or these regulations may be signed by:
   (a) a director, secretary or principal officer of the body corporate; or
   (b) an individual authorised in writing under the rules of the body corporate to act on behalf of the body corporate in matters that include matters arising under that provision.

(2) A document to be signed by a partnership for the purposes of a provision of the Collection Act, an associated Act or these regulations may be signed by:
   (a) one of the partners; or
   (b) an individual authorised in writing under the rules of the partnership to act on behalf of the partnership in matters that include matters arising under that provision.

(3) A document to be signed by an individual for the purposes of a provision of the Collection Act, an associated Act or these regulations may be signed by the individual, or by another
individual authorised in writing to act on his or her behalf in matters that include matters arising under that provision.

6 **Form of warrant to enter premises**
For the purposes of section 20 of the Collection Act, a warrant may be in the form set out in Schedule 1.

7 **Orders**
Subject to section 31 of the Collection Act, the Minister may make orders, not inconsistent with the Collection Act or regulations made under the Act, about anything for which provision may be made by regulations under that Act.

8 **Secretary’s postal address**
For these Regulations, the Secretary’s postal address is:
The Secretary
Agriculture, Fisheries and Forestry – Australia
Locked Bag 4488
KINGSTON ACT 2604.

9 **Collection requirements and other matters**
The Schedules have effect.

10 **What must be set out in a return**
(1) A return must include a declaration, signed by the person lodging the return, that the particulars set out in the return are correct in every essential detail.

(2) A return must contain the following details:
(a) the full name and business address or residential address of the person lodging the return, not being the address of a post office box or post office bag; and
(b) if the person lodging the return has a post office box address or post office bag address — that address; and
(c) the period to which the return relates.
(3) If the person lodging a return has an ABN, a return must include that number.

(4) If the person lodging a return is a company, and the person does not have an ABN, a return must include the person’s ACN under the Corporations Law.

(5) A Schedule or Part of a Schedule may specify other information that must be included in a return.

11 Where must returns be lodged

(1) A return must be lodged by:
(a) sending it to the Secretary’s postal address; or
(b) by arrangement with the Levies and Revenue Service of Agriculture, Fisheries and Forestry – Australia, sending it by facsimile to the Levies and Revenue Service of Agriculture, Fisheries and Forestry – Australia.

Note From 1 July 2001, returns may be lodged electronically — see the Electronic Transactions Act 1999.

(2) However, if a collection agreement under section 10 or 11 of the Collection Act is in force for a collection product, a return for that product must be lodged in accordance with that agreement.

12 How long must records be kept

(1) A person who is required to keep records for a commodity under a Schedule or Part of a Schedule must keep the records for 5 years after the later of:
(a) the last day for lodging a return for the commodity; or
(b) the day that the return was lodged.

Penalty: 10 penalty units.

(2) An offence under subregulation (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
Schedule 1    Warrant
(regulation 6)

Commonwealth of Australia

Warrant under section 20 of the Primary Industries Levies and Charges Collection Act 1991

To: (name of person), an authorised person for the purposes of section 26 of the Primary Industries Levies and Charges Collection Act 1991:

I, 1,a magistrate/*a Justice of the Peace, authorise you, with such assistance, and by such force as is necessary and reasonable, to enter the premises at 2 during the hours of 3/*at any time:

to

* search the premises for, examine and take stock of, any products, used to produce collection products; *and/*or

* search the premises for, inspect, take extracts from, and make copies of, any examinable documents within the meaning of that Act; *and/*or

* seize anything found during the course of the search that you believe, on reasonable grounds, will afford evidence of the contravention of that Act.

This warrant is issued because I am satisfied, by information on oath or affirmation:

1. that there are reasonable grounds for believing:

   * that collection products within the meaning of the Primary Industries Levies and Charges Collection Act 1991 are produced on the premises, by growing or harvesting, or by processing the products of other products;
that collection products within the meaning of the *Primary Industries Levies and Charges Collection Act 1991* are handled, stored or processed on the premises;

* that prescribed goods or services within the meaning of the *Primary Industries Levies and Charges Collection Act 1991* in relation to collection products are sold or provided on the premises;

* that goods processed from collection products within the meaning of the *Primary Industries Levies and Charges Collection Act 1991* are handled, stored or processed on the premises;

* that there are examinable documents within the meaning of the *Primary Industries Levies and Charges Collection Act 1991* on the premises;

AND

2. that the issue of this warrant is reasonably required for the purpose of ascertaining whether a person has contravened or is contravening a provision of the *Primary Industries Levies and Charges Collection Act 1991*.

This warrant ceases to have effect on 4.

Dated 19 .

5

*Magistrate/*Justice of the Peace

1 insert name of magistrate or Justice of the Peace

2 insert full address of premises

3 insert hours during which entry may be made

4 insert day warrant ceases to have effect

5 signature of magistrate or Justice of the Peace

* Omit if not applicable.
Schedule 2  Beef production

1  Application
This Schedule applies to leviable cattle.

2  Definitions for Schedule 2
(1) In this Schedule:
cattle has the meaning given in clause 1 of Schedule 1 to the Excise Levies Act.
leviable cattle means cattle on the slaughter of which levy is imposed.
levy means levy imposed by Schedule 1 to the Excise Levies Act.

(2) For this Schedule, an animal is slaughtered on a service kill basis if the animal is killed by a slaughterer (other than the owner of the animal) and the owner of the animal retains ownership of all of the products of the slaughter.

3  What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for leviable cattle is a financial year.

4  Who is a processor
Paragraph (b) of the definition of processor in subsection 4 (1) of the Collection Act applies to leviable cattle.

Note Paragraph (b) of the definition of processor in subsection 4 (1) of the Collection Act provides that, for a collection product declared by the regulations to be a product to which that paragraph applies, processor means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case the proprietor of that other establishment is regarded as the processor.
5 **Who is a producer**

For paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act:

(a) leviable cattle are prescribed; and

(b) the person who is the owner of the leviable cattle immediately after their hot carcase weight is determined, or is taken to have been determined, is taken to be the producer of the leviable cattle.

*Note* Paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, *producer* means the person who, under the regulations, is to be taken to be the producer of the product.

6 **Liability of intermediaries for levy — processors**

Paragraph 7 (2) (b) of the Collection Act applies to leviable cattle.

*Note* Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product, and any penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that levy.

7 **When is levy due for payment**

For section 6 of the Collection Act, levy payable on the slaughter of leviable cattle is due for payment:

(a) if a return is lodged within the period mentioned in clause 9 of this Schedule — on the day when the return is lodged; or

(b) if a return is not lodged within the period mentioned in clause 9 of this Schedule — on the last day of that period.

*Note* For penalty for late payment, see section 15 of the Collection Act.

8 **Who must lodge a return**

A processor must lodge a return for a month if, in that month:

(a) the processor slaughtered leviable cattle; or

(b) leviable cattle were delivered to the processor; or
(c) leviable cattle were slaughtered by, or delivered to, another processor on the processor’s behalf.

Note For offences in relation to returns, see section 24 of the Collection Act.

9 When must a return be lodged

(1) If a processor (except a processor to whom subclause (3) applies) must lodge a return for a month, the processor must lodge it within 1 month and 28 days after the end of the month to which the return relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) If a processor to whom subclause (3) applies must lodge a return for a month, the processor must lodge it within 28 days after the end of the month to which the return relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

(3) This subclause applies to a processor who is, or has been, indebted to the Commonwealth for $10 000 or more for levy due and unpaid.

(4) However, subclause (3) ceases to apply to a processor if the processor’s debt to the Commonwealth for levy due and unpaid remains below $10 000 for 3 consecutive months.

10 What must be included in a return

In addition to the information required by regulation 10, a return for a month must state, in respect of the month:

(a) how many cattle were slaughtered; and
(b) how many cattle on which levy is not payable were slaughtered; and
(c) how many leviable cattle were slaughtered; and
(d) the total kilograms of hot carcase weight of leviable cattle slaughtered; and
(e) the rates of levy payable on the leviable cattle; and
(f) the total amount of levy payable on the leviable cattle; and
(g) the total amount of levy paid on the leviable cattle.

Note For offences in relation to returns, see section 24 of the Collection Act.

11 What records must be kept

(1) A processor who is required to lodge a return for a month must keep the following records in respect of that month:

(a) the details mentioned in subclause (2) for each of the following persons:
   (i) each person from whom the cattle mentioned in the return were bought;
   (ii) each producer on whose behalf the processor slaughtered cattle;
   (iii) each producer on whose behalf the processor had cattle slaughtered by another processor;
(b) details of each purchase or service kill arrangement;
(c) any statement given to the processor under clause 18 of Schedule 7;
(d) a copy of the return;
(e) the information mentioned in paragraphs 10 (a) to (g) of this Schedule.

Penalty: 10 penalty units.

(2) For paragraph (1) (a), the details are:

(a) the person’s full name; and
(b) the person’s business or residential address (not the address of a post office box or post office bag); and
(c) the person’s ABN, if any; and
(d) if the person is a company and does not have an ABN — its ACN.

(3) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
Schedule 3  Buffalo

1  Application
This Schedule applies to chargeable buffalo.

2  Definitions for Schedule 3
In this Schedule:
charge means charge imposed by Schedule 1 to the Customs Charges Act.
chargeable buffalo means buffalo exported from Australia on which charge is imposed.

Note  Paragraph (fc) of the definition of producer in subsection 4 (1) of the Collection Act provides that in the case of buffalo (in so far as the collection of charge imposed under Schedule 1 to the Customs Charges Act is concerned), producer means the person who owned the buffalo immediately before the export in respect of which charge is imposed.

3  What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for chargeable buffalo is a financial year.

4  Liability of intermediaries for levy — exporting agents
For subsection 7 (3) of the Collection Act, chargeable buffalo are prescribed.

Note  Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, any charge due for payment on or in relation to the products, and any penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that charge.
5 When is charge due for payment

For section 6 of the Collection Act, charge payable on the export of chargeable buffalo is due for payment:

(a) if a return is lodged within the period mentioned in clause 7 of this Schedule — on the day when the return is lodged; or

(b) if a return is not lodged within the period mentioned in clause 7 of this Schedule — on the last day of that period.

Note For penalty for late payment, see section 15 of the Collection Act.

6 Who must lodge a return

(1) An exporting agent must lodge a return for a month if the agent exported buffalo in that month.

(2) A producer must lodge a return for a month if the producer exported buffalo, other than buffalo for which an exporting agent is required to lodge a return, in that month.

Note For offences in relation to returns, see section 24 of the Collection Act.

7 When must a return be lodged

A return must be lodged within 28 days after the end of the month to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

8 What must be included in a return — producers

(1) A reference in this clause to buffalo exported by a producer does not include buffalo on which an exporting agent is liable to pay charge under section 7 of the Collection Act.

(2) In addition to the information required by regulation 10, a return lodged by a producer for a month must state, in respect of the month:

(a) how many buffalo were exported; and

(b) how many buffalo on which charge is not payable were exported; and
(c) how many chargeable buffalo were exported; and
(d) the rate of charge payable on the chargeable buffalo; and
(e) the total amount of charge payable on the chargeable buffalo; and
(f) the total amount of charge paid on the chargeable buffalo.

Note For offences in relation to returns, see section 24 of the Collection Act.

9 What must be included in a return — exporting agents

In addition to the information required by regulation 10, a return lodged by an exporting agent for a month must state, in respect of the month:

(a) how many buffalo were exported; and
(b) how many buffalo on which charge is not payable were exported; and
(c) how many chargeable buffalo were exported; and
(d) the rate of charge payable on the chargeable buffalo; and
(e) the total amount of charge payable on the chargeable buffalo; and
(f) the total amount of charge paid on the chargeable buffalo.

Note For offences in relation to returns, see section 24 of the Collection Act.

10 What records must be kept by producers

(1) A producer who is required to lodge a return for buffalo exported in a month must keep the following records in respect of that month:

(a) bills of lading or similar documents showing details of buffalo exported;
(b) for each consignment exported:
   (i) the full name and business or residential address of the person to whom the buffalo were exported; and
   (ii) the date when the consignment was entered for export;
(c) a copy of the return.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

11 What records must be kept by exporting agents

(1) An exporting agent who is required to lodge a return for a month must keep the following records in respect of that month:

(a) bills of lading or similar documents showing details of buffalo exported;

(b) for each consignment exported:
   (i) the details mentioned in subclause (2) for the person on whose behalf the buffalo were exported; and
   (ii) the full name and business or residential address of the person to whom the buffalo were exported; and
   (iii) the date when the consignment was entered for export;

(c) a copy of the return.

Penalty: 10 penalty units.

(2) For subparagraph (1) (b) (i), the details are:

(a) the person’s full name; and

(b) the person’s business or residential address (not the address of a post office box or post office bag); and

(c) the person’s ABN, if any; and

(d) if the person is a company and does not have an ABN — its ACN.

(3) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
Schedule 4 Buffalo slaughter

1 Application
This Schedule applies to leviable buffalo.

2 Definitions for Schedule 4
(1) In this Schedule:
leviable buffalo means buffalo on the slaughter of which levy is imposed.
levy means levy imposed by Schedule 2 to the Excise Levies Act.

(2) For this Schedule, an animal is slaughtered on a service kill basis if the animal is killed by a slaughterer (other than the owner of the animal) and the owner of the animal retains ownership of all of the products of the slaughter.

Note Paragraph 4 (2) (f) of the Collection Act provides that the person who, under clause 3 of Schedule 2 to the Excise Levies Act, is liable to pay levy in relation to buffaloes is taken to be the producer of the buffalo.

3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for leviable buffalo is a financial year.

4 Who is a processor
Paragraph (b) of the definition of processor in subsection 4 (1) of the Collection Act applies to leviable buffalo.

Note Paragraph (b) of the definition of processor in subsection 4 (1) of the Collection Act provides that, for a collection product declared by the regulations to be a product to which that paragraph applies, processor means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in...
which case the proprietor of that other establishment is regarded as the processor.

5 Liability of intermediaries for levy — processors
Paragraph 7 (2) (b) of the Collection Act applies to leviable buffalo.

Note Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any amount of levy due for payment on or in relation to the product, and any amount of penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that levy.

6 When is levy due for payment
For section 6 of the Collection Act, levy payable on the slaughter of leviable buffalo is due for payment:
(a) if a return is lodged within the period mentioned in clause 8 of this Schedule — on the day when the return is lodged; or
(b) if a return is not lodged within the period mentioned in clause 8 of this Schedule — on the last day of that period.

Note For penalty for late payment, see section 15 of the Collection Act.

7 Who must lodge a return
A processor must lodge a return for a month if:
(a) in that month, the processor slaughtered buffalo for human consumption; or
(b) in that month, buffalo were slaughtered for human consumption on the processor’s behalf.

Note For offences in relation to returns, see section 24 of the Collection Act.

8 When must a return be lodged
A return must be lodged within 28 days after the end of the month to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.
9  What must be included in a return

In addition to the information required by regulation 10, a return for a month must state, in respect of the month:

(a) how many buffalo were slaughtered; and
(b) how many buffalo on which levy is not payable were slaughtered; and
(c) how many leviable buffalo were slaughtered; and
(d) the rate of levy payable on the leviable buffalo; and
(e) the total amount of levy payable on the leviable buffalo; and
(f) the total amount of levy paid on the leviable buffalo.

Note  For offences in relation to returns, see section 24 of the Collection Act.

10  What records must be kept by processors

(1) A processor who is required to lodge a return for a month must keep the following records in respect of that month:

(a) for each of the following persons, the details mentioned in subclause (2):
   (i) each person from whom the processor purchased buffalo;
   (ii) each person on whose behalf the processor slaughtered buffalo on a service kill basis;
(b) details of each purchase;
(c) for buffalo slaughtered by the processor on a service kill basis:
   (i) details of each service kill agreement; and
   (ii) any statement given to the processor under clause 12 of this Schedule;
(d) how many buffalo the processor slaughtered;
(e) a copy of the return.

Penalty: 10 penalty units.

(2) For paragraph (1) (a), the details are:

(a) the person’s full name; and
(b) the person’s business or residential address (not the address of a post office box or post office bag); and
(c) the person’s ABN, if any; and
(d) if the person is a company and does not have an ABN — its ACN.

(3) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

11 What records must be kept by owners of slaughtered buffalo

(1) The owner of buffalo slaughtered at an abattoir in a month must keep the following records in respect of that month:
   (a) the number of buffalo slaughtered (other than buffalo mentioned in paragraph (b) or (c));
   (b) the number of buffalo slaughtered that, under a law of the Commonwealth or of a State or Territory, were condemned or rejected by an inspector as unfit for human consumption;
   (c) the number of buffalo slaughtered for consumption by:
      (i) the owner of the buffalo; or
      (ii) members of the owner’s family; or
      (iii) the owner’s employees;
   (d) for the processor who slaughtered the buffalo:
      (i) the processor’s full name; and
      (ii) the processor’s business or residential address (not the address of a post office box or a post office bag); and
      (iii) the processor’s ABN, if any; and
      (iv) if the processor is a company and does not have an ABN — its ACN;
   (e) details of each service kill agreement;
   (f) any statement given to the processor under clause 12 of this Schedule.

Penalty: 10 penalty units.
(2) An offence under subclause (1) is an offence of strict liability.

Note  For strict liability, see section 6.1 of the Criminal Code.

12 Statement to be given at request of proprietor of abattoir

(1) A person who, in a month, causes buffalo to be slaughtered at an abattoir owned by someone else must, if asked in writing by the proprietor of the abattoir, give the proprietor a written statement setting out:

(a) for the person on whose behalf the buffalo are slaughtered:
   (i) the person’s full name; and
   (ii) the person’s business or residential address (not the address of a post office box or a post office bag); and
   (iii) the person’s ABN, if any; and
   (iv) if the person is a company and does not have an ABN — its ACN; and

(b) how many leviable buffalo were slaughtered in the month; and

(c) how many buffalo on which levy is not payable were slaughtered in the month.

Penalty:  5 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note  For strict liability, see section 6.1 of the Criminal Code.
Schedule 5  Cattle (exporters)

1  Application
This Schedule applies to chargeable cattle.

2  Definitions for Schedule 5
In this Schedule:
- **cattle** has the meaning given in clause 1 of Schedule 2 to the Customs Charges Act.
- **charge** means charge imposed by Schedule 2 to the Customs Charges Act.
- **chargeable cattle** means cattle on the export of which charge is imposed.

3  What is a levy year
For the definition of **levy year** in subsection 4 (1) of the Collection Act, a levy year for chargeable cattle is a financial year.

4  Who is a producer
For paragraph (g) of the definition of **producer** in subsection 4 (1) of the Collection Act, chargeable cattle are prescribed.

Note  Paragraph (g) of the definition of **producer** in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, **producer** means the person who exports the product from Australia.

5  Liability of intermediaries for charge — exporting agents
For subsection 7 (3) of the Collection Act, chargeable cattle are prescribed.

Note  Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, any charge due for payment on or in
relation to the products, and any amount of penalty for late payment imposed by section 15 of the Collection Act, that is payable by the producer in relation to that charge.

6 When is charge due for payment
For section 6 of the Collection Act, charge payable on the export of chargeable cattle for a month is due for payment on the last day on which the return for the month must be lodged under clause 8.

Note For penalty for late payment, see section 15 of the Collection Act.

7 Who must lodge a return
A producer, or an exporting agent, who exports chargeable cattle in a month must lodge a return for that month.

Note For offences in relation to returns, see section 24 of the Collection Act.

8 When must a return be lodged
A return must be lodged within 28 days after the end of the month to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

9 What must be included in a return
In addition to the information required by regulation 10, a return for a month must state, in respect of the month:
(a) how many cattle were exported; and
(b) how many cattle on which charge is not payable were exported; and
(c) how many chargeable cattle were exported; and
(d) the total live-weight, in kilograms, of cattle exported; and
(e) the rates of charge payable on the chargeable cattle; and
(f) the total amount of charge payable on the chargeable cattle; and
the total amount of charge paid on the chargeable cattle.

Note For offences in relation to returns, see section 24 of the Collection Act.

10 What records must be kept

(1) A person who exports chargeable cattle must keep records showing, for each month:

(a) if the person is an exporting agent, the following information relating to each person on whose behalf the exports were carried out:
   (i) full name and postal address;
   (ii) ABN, if any;
   (iii) if the person is a company and does not have an ABN — the person’s ACN; and

(b) for the cattle exported:
   (i) the total numbers of cattle; and
   (ii) the total live-weight, in kilograms, of cattle exported; and
   (iii) the rate of charge payable on the cattle; and
   (iv) the total amount of charge for the cattle; and

(c) bills of lading or similar documents showing details of the chargeable cattle exported; and

(d) the date when each consignment of cattle was entered for export; and

(e) a copy of the return.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For offences in relation to how long records for subclause (1) must be kept, see regulation 12.
Schedule 6  Cattle (producers)

1 Application
This Schedule applies to chargeable cattle.

2 Definitions for Schedule 6
In this Schedule:

- **bobby calf** has the meaning given in clause 1 of Schedule 3 to the Customs Charges Act.
- **cattle** has the meaning given in clause 1 of Schedule 3 to the Customs Charges Act.
- **charge** means:
  (a) charge imposed by Schedule 3 to the Customs Charges Act; or
  (b) EADR charge imposed on the export of cattle by clause 2 of Schedule 3 to the Customs Charges Regulations.
- **chargeable bobby calf** has the meaning given in clause 1 of Schedule 3 to the Customs Charges Act.
- **chargeable cattle** means cattle on the export of which charge is imposed.

Note: Paragraph (fb) of the definition of **producer** in subsection 4 (1) of the Collection Act provides that in the case of cattle within the meaning of Schedule 3 to the Customs Charges Act, **producer** means the person who owned the cattle immediately before the export in respect of which charge is imposed.

3 What is a levy year
For the definition of **levy year** in subsection 4 (1) of the Collection Act, a levy year for chargeable cattle is a financial year.
4 Liability of intermediaries for charge — exporting agents

For subsection 7 (3) of the Collection Act, chargeable cattle are prescribed.

Note Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, any charge due for payment on or in relation to the products, and any amount of penalty for late payment imposed by section 15 of the Collection Act, that is payable by the producer in relation to that charge.

5 When is charge due for payment

For section 6 of the Collection Act, charge payable on the export of cattle is due for payment:

(a) if a return is lodged within the period mentioned in clause 7 of this Schedule — on the day when the return is lodged; or

(b) if a return is not lodged within the period mentioned in clause 7 of this Schedule — on the last day of that period.

Note For penalty for late payment, see section 15 of the Collection Act.

6 Who must lodge a return

A producer must lodge a return for a month if, in that month, the producer exported cattle, other than cattle for which an exporting agent is required to lodge a return under Schedule 5.

Note For offences in relation to returns, see section 24 of the Collection Act.

7 When must a return be lodged

A return must be lodged within 28 days after the end of the month to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.
8 What must be included in a return

(1) A reference to export of cattle by a producer in this clause does not include export of cattle on which an exporting agent is liable to pay charge under section 7 of the Collection Act.

(2) In addition to the information required by regulation 10, a return lodged by a producer for a month must state, in respect of the month:
   (a) the total amount of charge payable on the chargeable cattle; and
   (b) the total amount of charge paid on the chargeable cattle; and
   (c) the information for bobby calves, lot-fed cattle and other cattle mentioned in subclauses (3), (4) and (5).

Note: For offences in relation to returns, see section 24 of the Collection Act.

(3) For bobby calves, the information is:
   (a) how many bobby calves were exported; and
   (b) how many bobby calves on which charge is not payable were exported; and
   (c) how many chargeable bobby calves were exported; and
   (d) the rates of charge payable on the chargeable bobby calves.

(4) For lot-fed cattle, the information is:
   (a) how many lot-fed cattle were exported; and
   (b) how many lot-fed cattle on which charge is not payable were exported; and
   (c) how many lot-fed cattle on which charge is payable were exported; and
   (d) the rates of charge payable on the chargeable lot-fed cattle.

(5) For cattle other than lot-fed cattle and bobby calves, the information is:
   (a) how many cattle were exported; and
   (b) how many cattle on which charge is not payable were exported; and
(c) how many chargeable cattle were exported; and
(d) the rates of charge payable on the chargeable cattle.

9 What records must be kept

(1) A producer who is required to lodge a return for cattle exported in a month must keep the following records in respect of that month:

(a) bills of lading or similar documents showing details of cattle exported;
(b) the total live-weight, in kilograms, of cattle exported;
(c) for each consignment exported, records of:
   (i) the full name and business or residential address of the person to whom the cattle were exported; and
   (ii) the date when the consignment was entered for export;
(d) a copy of the return;
(e) the information for bobby calves, lot-fed cattle and other cattle mentioned in paragraphs 8 (2) (a) and (b) and subclauses 8 (3), (4) and (5) of this Schedule.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

*Note* For strict liability, see section 6.1 of the *Criminal Code*. 
Schedule 7  Cattle transactions

1 Application
This Schedule applies to leviable cattle.

2 Definitions for Schedule 7
   (1) In this Schedule:

   bobby calf has the meaning given in clause 1 of Schedule 3 to the Excise Levies Act.

   cattle has the meaning given in clause 1 of Schedule 3 to the Excise Levies Act.

   deal, for cattle, means buy, sell, or slaughter the cattle, or deliver the cattle to a processor.

   leviable bobby calf has the meaning given in clause 1 of Schedule 3 to the Excise Levies Act.

   leviable cattle means cattle involved in a transaction on which levy is imposed.

   leviable lot-fed cattle means lot-fed cattle involved in a transaction on which levy is imposed.

   levy means:
   (a) levy imposed by Schedule 3 to the Excise Levies Act; or
   (b) EADR levy imposed on cattle transactions by clause 3 of Schedule 3 to the Excise Levies Regulations.

   lot-fed cattle has the meaning given in clause 1 of Schedule 3 to the Excise Levies Act.

   personal details, for a person, means:
   (a) the person’s full name; and
   (b) the person’s business or residential address (not the address of a post office box or post office bag); and
   (c) the person’s ABN, if any; and
(d) if the person is a company and does not have an ABN — its ACN.

sale, of cattle, includes any transaction by which the ownership of the cattle is transferred.

transaction means any activity mentioned in subclause 5 (1) of Schedule 3 to the Excise Levies Act.

(2) For this Schedule, an animal is slaughtered on a service kill basis if the animal is killed by a slaughterer (other than the owner) and the owner of the animal retains ownership of all of the products of the slaughter.

Note Paragraph 4 (2) (a) of the Collection Act provides that a person who, under subclause 7 (1), (2) or (3) of Schedule 3 to the Excise Levies Act, is liable to pay levy in relation to cattle, is taken to be the producer of the cattle, and a feedlot operator who buys the cattle from such a person is taken to be a first purchaser of the cattle.

3 What is a levy year

For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for leviable cattle is a financial year.

4 Who is a processor

Paragraph (b) of the definition of processor in subsection 4 (1) of the Collection Act applies to leviable cattle.

Note Paragraph (b) of the definition of processor in subsection 4 (1) of the Collection Act provides that, for a collection product declared by the regulations to be a product to which that paragraph applies, processor means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case the proprietor of that other establishment is regarded as the processor.

5 Liability of intermediaries for levy — processors

Paragraph 7 (2) (b) of the Collection Act applies to leviable cattle.

Note Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph
applies, is liable to pay, on behalf of the producer, any amount of levy due for payment on or in relation to the product, and any amount of penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that levy.

6  When is levy due for payment — people who lodge monthly returns

For section 6 of the Collection Act, levy on a cattle transaction that is payable by a buying agent, selling agent, first purchaser or processor is due for payment:
(a) if a return is lodged within the period mentioned in clause 8 of this Schedule — on the day when the return is lodged; or
(b) if a return is not lodged within the period mentioned in clause 8 of this Schedule — on the last day of that period.

Note  For penalty for late payment, see section 15 of the Collection Act.

7  Who must lodge a monthly return

(1) A buying agent, selling agent or first purchaser who buys or sells cattle in a month must lodge a return for the month.

Note  For offences in relation to returns, see section 24 of the Collection Act.

(2) A processor who deals with cattle in a month must lodge a return for the month.

Note  For offences in relation to returns, see section 24 of the Collection Act.

8  When must a monthly return be lodged

(1) If a person (except a person to whom subclause (3) applies) must lodge a return for levy for a month, the person must lodge the return within 1 month and 28 days after the end of the month to which the return relates.

Note  For offences in relation to returns, see section 24 of the Collection Act.
(2) If a person to whom subclause (3) applies must lodge a return for levy for a month, the person must lodge the return within 28 days after the end of the month to which the return relates.  

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(3) This subclause applies to a person who is, or has been, indebted to the Commonwealth for $10 000 or more for levy due and unpaid.

(4) Subclause (3) ceases to apply to a person if the person’s debt to the Commonwealth for levy due and unpaid remains below $10 000 for 3 consecutive months.

### 9 What must be included in a monthly return — agents and first purchasers

(1) In addition to the information required by regulation 10, a return lodged by a buying agent, selling agent or first purchaser for a month must state, in respect of the month:

(a) the total amount of levy payable for the leviable cattle; and  
(b) the total amount of levy paid for the leviable cattle; and  
(c) the information for bobby calves, lot-fed cattle and other cattle mentioned in subclauses (2), (3) and (4).  

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(2) For bobby calves, the information is:

(a) how many bobby calves were bought or sold; and  
(b) how many bobby calves on which levy is not payable were bought or sold; and  
(c) how many leviable bobby calves were bought or sold; and  
(d) the rate of levy payable for the leviable bobby calves; and  
(e) the amount of levy payable for leviable bobby calves for the month; and  
(f) the amount of levy paid for leviable bobby calves.

(3) For lot-fed cattle, the information is:

(a) how many lot-fed cattle were bought or sold; and  
(b) how many lot-fed cattle on which levy is not payable were bought or sold; and  
(c) how many leviable lot-fed cattle were bought or sold; and  
(d) the rate of levy payable for the leviable lot-fed cattle; and  
(e) the amount of levy payable for leviable lot-fed cattle for the month; and  
(f) the amount of levy paid for leviable lot-fed cattle.
(b) how many lot-fed cattle on which levy is not payable were bought or sold; and
(c) how many leviable lot-fed cattle were bought or sold; and
(d) the rate of levy payable for leviable lot-fed cattle; and
(e) the amount of levy payable for leviable lot-fed cattle for the month; and
(f) the amount of levy paid for leviable lot-fed cattle.

(4) For cattle other than bobby calves or lot-fed cattle, the information is:
(a) how many cattle were bought or sold; and
(b) how many cattle on which levy is not payable were bought or sold; and
(c) how many leviable cattle were bought or sold; and
(d) the rates of levy payable for the leviable cattle; and
(e) the amount of levy payable for leviable cattle for the month; and
(f) the amount of levy paid for leviable cattle.

10 What must be included in a monthly return — processors

(1) In addition to the information required by regulation 10, a return lodged by a processor for a month must state, in respect of the month:
   (a) the total amount of levy payable for the leviable cattle; and
   (b) the total amount of levy paid for the leviable cattle; and
   (c) the information for bobby calves, lot-fed cattle and other cattle mentioned in subclauses (2), (3), and (4).

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) For bobby calves, the information is:
   (a) how many bobby calves were delivered or slaughtered; and
   (b) how many bobby calves on which levy is not payable were delivered or slaughtered; and
(c) how many leivable bobby calves were delivered or slaughtered; and
(d) the rate of levy on the slaughter of the leivable bobby calves; and
(e) the amount of levy payable for the leivable bobby calves; and
(f) the amount of levy paid for the leivable bobby calves.

(3) For lot-fed cattle, the information is:
(a) how many lot-fed cattle were delivered or slaughtered; and
(b) how many lot-fed cattle on which levy is not payable were delivered or slaughtered; and
(c) how many leivable lot-fed cattle were delivered or slaughtered; and
(d) the rate of levy on the slaughter of the leivable lot-fed cattle; and
(e) the amount of levy payable for the leivable lot-fed cattle; and
(f) the amount of levy paid for the leivable lot-fed cattle.

(4) For cattle other than bobby calves or lot-fed cattle, the information is:
(a) how many cattle were delivered or slaughtered; and
(b) how many cattle on which levy is not payable were delivered or slaughtered; and
(c) how many leivable cattle were delivered or slaughtered; and
(d) the rate of levy on the slaughter of the leivable cattle; and
(e) the amount of levy payable for the leivable cattle; and
(f) the amount of levy paid for the leivable cattle.

11 When is levy due for payment — producers who lodge annual returns

For section 6 of the Collection Act, levy on a cattle transaction that is payable by a producer is due for payment:
(a) if a return for the levy year in which the cattle transaction took place is lodged within the period mentioned in clause
13 of this Schedule — on the day when the return is lodged; or
(b) if a return for the levy year in which the cattle transaction took place is not lodged within the period mentioned in clause 13 of this Schedule — on the last day of that period.

Note For penalty for late payment, see section 15 of the Collection Act.

12 Who must lodge an annual return
A producer who completes a cattle transaction in a levy year (other than a transaction on which a buying agent, selling agent or first purchaser, or a processor, is liable to collect levy) must lodge a return for the levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

13 When must an annual return be lodged
An annual return for a levy year must be lodged before 1 November in the next levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

14 What must be included in an annual return — producers

(1) A reference to a dealing by a producer in this clause does not include a dealing on which someone else is liable to pay levy under section 7 of the Collection Act.

(2) In addition to the information required by regulation 10, a return lodged by a producer for a levy year must state, in respect of the levy year:
(a) the total amount of levy payable for the leviable cattle; and
(b) the total amount of levy paid for the leviable cattle; and
(c) the information for bobby calves, lot-fed cattle and other cattle mentioned in subclauses (3), (4) and (5).

Note For offences in relation to returns, see section 24 of the Collection Act.
(3) For bobby calves, the information is:
   (a) how many bobby calves were dealt with by the producer; and
   (b) how many bobby calves on which levy is not payable were dealt with by the producer; and
   (c) how many leviable bobby calves were dealt with by the producer; and
   (d) the rate of levy on the leviable bobby calves; and
   (e) the amount of levy payable on the leviable bobby calves; and
   (f) the amount of levy paid on the leviable bobby calves.

(4) For lot-fed cattle, the information is:
   (a) how many lot-fed cattle were dealt with by the producer; and
   (b) how many leviable lot-fed cattle were dealt with by the producer; and
   (c) how many lot-fed cattle on which levy is not payable were dealt with by the producer; and
   (d) the rate of levy on the leviable lot-fed cattle; and
   (e) the amount of levy payable on the leviable lot-fed cattle; and
   (f) the amount of levy paid on the leviable lot-fed cattle.

(5) For cattle other than bobby calves and lot-fed cattle, the information is:
   (a) how many cattle were dealt with by the producer; and
   (b) how many cattle on which levy is not payable were dealt with by the producer; and
   (c) how many leviable cattle were dealt with by the producer; and
   (d) the rates of levy payable for the leviable cattle; and
   (e) the amount of levy payable on the leviable cattle; and
   (f) the amount of levy paid on the leviable cattle.
15 What records must be kept by producers

(1) A producer who is required to lodge an annual return for cattle transactions completed in a levy year must keep the following records in respect of that levy year:
(a) the personal details of each person to whom the cattle mentioned in the return were sold or delivered;
(b) details of each sale or delivery;
(c) a copy of the return;
(d) the information mentioned in paragraphs 14 (2) (a) and (b) and subclauses 14 (3), (4) and (5) of this Schedule.

Penalty: 10 penalty units.

(2) If a producer who is required to lodge a return for a levy year sells or delivers cattle to a related company in that levy year, the producer must keep the following records in respect of that levy year:
(a) the personal details of each person to whom the cattle mentioned in the return were sold;
(b) how many bobby calves were sold or delivered to the company;
(c) how many lot-fed cattle were sold or delivered to the company;
(d) how many other cattle were sold or delivered to the company.

Penalty: 10 penalty units.

(3) An offence under subclause (1) or (2) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

16 What records must be kept by agents and first purchasers

(1) A buying agent, selling agent or first purchaser who is required to lodge a return for cattle transactions completed in a month must keep the following records in respect of that month:
(a) the personal details of each person from whom the cattle mentioned in the return were bought or to whom the cattle were sold;

(b) details of each purchase or sale;

(c) a copy of the return;

(d) the information mentioned in paragraphs 9 (1) (a) and (b) and subclauses 9 (2), (3) and (4) of this Schedule.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.  

Note For strict liability, see section 6.1 of the Criminal Code.

17 What records must be kept by processors

(1) A processor who is required to lodge a return for cattle transactions completed in a month must keep the following records in respect of that month:

(a) the personal details of the following:

(i) each person from whom the cattle mentioned in the return were bought;

(ii) each person on whose behalf cattle were slaughtered;

(iii) each person on whose behalf the processor had cattle slaughtered by another processor;

(b) details of each purchase or service kill arrangement;

(c) any statement given to the processor under clause 18 of this Schedule;

(d) a copy of the return;

(e) the information mentioned in paragraphs 10 (1) (a) and (b) and subclauses 10 (2), (3) and (4) of this Schedule.

Penalty: 10 penalty units

(3) An offence under subclause (1) is an offence of strict liability.  

Note For strict liability, see section 6.1 of the Criminal Code.
18 **Statement to be given to processor if levy is not payable**

(1) If levy is not payable on the delivery of cattle to a processor for the reason mentioned in paragraph 5 (2) (d) of Schedule 3 to the Excise Levies Act, the person on whose behalf the cattle are delivered must give the processor a written statement setting out:

(a) the personal details of the person on whose behalf the cattle are delivered; and
(b) how many lot-fed cattle were delivered; and
(c) how many bobby calves were delivered; and
(d) how many other cattle were delivered; and
(e) how many bobby calves on which levy is not payable were delivered; and
(f) how many lot-fed cattle on which levy is not payable were delivered; and
(g) how many other cattle on which levy is not payable were delivered.

**Penalty:** 5 penalty units.

*Note*  Paragraph 5 (2) (d) of Schedule 3 to the Excise Levies Act provides that levy is not imposed on the delivery of cattle to a processor for slaughter on behalf of the person delivering the cattle if:

(a) the delivery occurs within 14 days after the cattle were or are acquired by that person; and
(b) the cattle are afterwards slaughtered; and
(c) the person continues to own the cattle immediately after their hot carcase weight, within the meaning of Schedule 1 to the Excise Levies Act, is determined or is taken, for the purposes of that Schedule, to have been determined, as the case requires.

(2) An offence under subclause (1) is an offence of strict liability.

*Note*  For **strict liability**, see section 6.1 of the **Criminal Code**.

19 **Records to be kept by person on whose behalf cattle are delivered to a processor**

(1) A person on whose behalf cattle mentioned in clause 15 of this Schedule are delivered to a processor must keep records of:
(a) the date of delivery; and
(b) for each lot of cattle:
   (i) the personal details of the vendor from whom, or
       agent through whom, the cattle were bought; and
   (ii) the date of the purchase.

Penalty: 10 penalty units.

(3) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

19A Records to be kept — levy-free sale

(1) In this clause:

   export licence holder means the holder of a licence granted
   under section 10 of the Australian Meat and Live-stock

(2) This clause applies if:

   (a) in a levy year, an export licence holder deals with
       particular cattle by buying the cattle from, or selling the
       cattle to, another export licence holder; and
   (b) because of subclause 1 (3) of Schedule 3 to the Excise
       Levies Regulations, levy is not imposed on the sale.

(3) Each export licence holder must keep:

   (a) records showing the personal details of the other export
       licence holder; and
   (b) a copy of the bill of lading or a similar document showing
       details of the export of the cattle.

Note Clause 1 of Schedule 3 to the Excise Levies Regulations provides
that levy is not imposed on the sale of cattle by an export licence holder to
another export licence holder if the cattle are exported 30 days or less after
being acquired by the first export licence holder.

20 Cattle sold with real property

(1) If the ownership of cattle changes under a contract for the sale
   of an interest in real property and cattle on the property, and the
   sale is through a selling agent or a buying agent, but the
contract does not state the number of cattle sold, the vendor must give a written notice to the agent setting out:
(a) the name and address of the person giving the notice; and
(b) the name and address of the buyer; and
(c) how many bobby calves were sold under the contract; and
(d) how many lot-fed cattle were sold under the contract; and
(e) how many other cattle were sold under the contract; and
(f) how many leviable bobby calves were sold under the contract; and
(g) how many leviable lot-fed cattle were sold under the contract; and
(h) how many leviable other cattle were sold under the contract; and
(i) how many bobby calves on which levy is not payable were sold under the contract; and
(j) how many lot-fed cattle on which levy is not payable were sold under the contract; and
(k) how many other cattle on which levy is not payable were sold under the contract.

Penalty: 5 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
Schedule 8  Coarse grains
(regulation 9)

1 Application
This Schedule applies to leviable coarse grain.

2 Definitions for Schedule 8
In this Schedule:
leviable coarse grain has the meaning given in clause 1 of Schedule 4 to the Excise Levies Act.
levy means levy imposed under Schedule 4 to the Excise Levies Act or PHA levy imposed under subclause 5 (1) of Schedule 4 to the Excise Levies Regulations.
purchaser means a first purchaser, receiver or buying agent.
value means sale value as defined in Schedule 4 to the Excise Levies Regulations.

3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a financial year is prescribed for leviable coarse grain.

4 What is not a process
For the definition of process in subsection 4 (1) of the Collection Act, the following operations are prescribed for leviable coarse grains:
(a) treatment with a pesticide or another preserving agent before or during storage;
(b) grading solely for seed purposes.
5 **Who is a processor**

Leviable coarse grain is declared to be a collection product to which paragraph (a) of the definition of *processor* in subsection 4 (1) of the Collection Act applies.

*Note* Paragraph (a) of the definition of *processor* in subs 4 (1) of the Collection Act provides that, for a product declared by the regulations to be a product to which that paragraph applies, *processor* means the person, association, co-operative, board or authority that produces the product.

6 **Liability of intermediaries for levy — receivers and processors**

Leviable coarse grain is a product to which paragraphs 7 (2) (a) and (b) of the Collection Act apply.

*Note* Paragraphs 7 (2) (a) and (b) of the Collection Act provide that a receiver of a product or a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which those paragraphs apply, is liable to pay, for the producer, any levy due for payment on or in relation to the product and any penalty for late payment imposed by s 15 of the Collection Act.

7 **When is levy due for payment**

For section 6 of the Collection Act, levy payable on leviable coarse grain is due for payment:

(a) if a return is lodged within the period mentioned in clause 9 of this Schedule — on the day that the return is lodged;  

or

(b) if a return is not lodged within the period mentioned in clause 9 of this Schedule — on the last day of that period.

*Note* For penalty for late payment, see s 15 of the Collection Act.

8 **Who must lodge a return**

(1) A producer must lodge a return for a quarter if, in that quarter, he or she processed or exported leviable coarse grain, other than grain to which subclause 5 (3) of Schedule 4 to the Excise Levies Act applies.
(2) A purchaser must lodge a return for a quarter if, in that quarter, he or she took delivery of leviable coarse grain for a purpose other than storage for the producer.

(3) A selling agent must lodge a return for a quarter if, in that quarter, he or she sold leviable coarse grain for a producer.

Note 1 Paragraph (b) of the meaning of producer in subs 4(1) of the Collection Act provides that, for leviable coarse grain on which levy is imposed, producer means:
(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the product is harvested — the person who would have owned the product but for the marketing law; or
(b) if para (a) does not apply — the person who owns the product immediately after it is harvested.

Note 2 For offences in relation to returns, see section 24 of the Collection Act.

9 When must a return be lodged
A return must be lodged within 28 days after the end of the quarter to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

10 What must be included in a return
(1) In addition to the information required by regulation 10, a return for a quarter must set out:
(a) the type or types of leviable coarse grain to which the return relates; and
(b) the total amount of levy payable on all leviable coarse grain to which the return relates; and
(c) all the particulars mentioned in subclauses (2), (3) and (4) that are applicable to the person lodging the return.

(2) The particulars to be included in a return lodged by a producer of leviable coarse grain for a quarter are:
(a) the quantity and value of each kind of leviable coarse grain (except leviable coarse grain to which subclause
5 (3) of Schedule 4 to the Excise Levies Act applies) exported or processed in the quarter; and
(b) the amount of levy payable on each type of leviable coarse grain that the producer processed or exported in the quarter.

(3) The particulars to be included in a return lodged by a purchaser of leviable coarse grain for a quarter are:
(a) the quantity in tonnes, and value, of each type of leviable coarse grain (other than grain delivered for storage for the producer) delivered to the purchaser in the quarter; and
(b) the amount of levy payable on each type of leviable coarse grain delivered to the purchaser in the quarter.

(4) The particulars to be included in a return lodged by a selling agent for a quarter are:
(a) the quantity in tonnes, and value, of each type of leviable coarse grain sold by the selling agent for a producer in the quarter; and
(b) the amount of levy payable on each type of leviable coarse grain sold by the selling agent for a producer in the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.

11 What records must be kept
(1) A producer who sells, processes or exports leviable coarse grain must keep, or cause to be kept, records showing, for each quarter, the quantity and value of:
(a) each type of leviable coarse grain sold, processed or exported; and
(b) each type of leviable coarse grain kept by the producer for his or her domestic use.

Penalty: 10 penalty units.
(2) A purchaser of leviable coarse grain must keep, or cause to be kept, records showing:
   (a) the quantity, value and source of each type of leviable coarse grain delivered to the purchaser in each quarter; and
   (b) the amount, if any, deducted under subsection 8 (1) of the Collection Act from a payment made to a producer, for an amount of levy.

Penalty: 10 penalty units.

(3) A selling agent who sells leviable coarse grain must keep, or cause to be kept, records showing:
   (a) the quantity, value and source of each type of leviable coarse grain sold by the selling agent for a producer in each quarter; and
   (b) the amount, if any, deducted under subsection 8 (1) of the Collection Act from a payment made to a producer, for an amount of levy.

Penalty: 10 penalty units.

(4) An offence under subclause (1), (2) or (3) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
1 Application
This Schedule applies in relation to leviable cotton.

2 Definitions for Schedule 9
In this Schedule:
leviable cotton has the meaning given in clause 1 of Schedule 5 to the Excise Levies Act.
levy means levy imposed under Schedule 5 to the Excise Levies Act or PHA levy imposed under subclause 2 (1) of Schedule 5 to the Excise Levies Regulations.

3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a financial year is prescribed for leviable cotton.

4 Who is a processor
Leviable cotton is a product to which paragraph (a) of the definition of processor in subsection 4 (1) of the Collection Act applies.
Note Paragraph (a) of the definition of processor in subsection 4 (1) of the Collection Act provides that, for a product declared by the regulations to be a product to which that paragraph applies, processor means the person, association, co-operative, board or authority that produces the product.

5 Liability of intermediaries for levy — receivers and processors
Leviable cotton is a product to which paragraphs 7 (2) (a) and (b) of the Collection Act apply.
Note  Paragraphs 7 (2) (a) and (b) of the Collection Act provide that a receiver of a product or a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which those paragraphs apply, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product and any penalty for late payment imposed by section 15 of the Collection Act.

6 When levy is due for payment

For section 6 of the Collection Act, levy payable for a month is due for payment:
(a) if a return for the month is lodged within the period mentioned in clause 8 — on the day that the return is lodged; or
(b) if a return for the month is not lodged within the period mentioned in clause 8 — on the last day of that period.

Note  For penalty for late payment, see section 15 of the Collection Act.

7 Who must lodge a return

(1) A processor must lodge a return for a month if the processor produced leviable cotton in the month.

Note  For offences in relation to returns, see section 24 of the Collection Act.

(2) A receiver must lodge a return for a month if the receiver received unprocessed leviable cotton, other than for storage, in the month.

Note  For offences in relation to returns, see section 24 of the Collection Act.

8 When a return must be lodged

A return for a month must be lodged within 28 days after the end of the month to which it relates.

Note  For offences in relation to returns, see section 24 of the Collection Act.
9 What must be included in a return

In addition to the information required by regulation 10, a return for a month must set out, for the month:
(a) the quantity of leviable cotton produced or received; and
(b) the amount of levy payable for the leviable cotton; and
(c) the amount of levy paid for the leviable cotton; and
(d) the following details for each person on whose behalf leviable cotton was dealt with:
   (i) the person’s full name;
   (ii) the person’s business or residential address (not the address of a post office box or post office bag);
   (iii) the person’s ABN, if any;
   (iv) if the person is a company and does not have an ABN — its ACN.

Note For offences in relation to returns, see section 24 of the Collection Act.

10 What records must be kept

(1) A processor and a receiver must keep records showing, for each month:
(a) the quantity of leviable cotton produced or received in the month; and
(b) the amount of levy payable for the leviable cotton; and
(c) the amount of levy paid for the leviable cotton.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
Schedule 10 Dairy produce
(regulation 9)

1 Application
This Schedule applies in relation to dairy produce.

Note Levy is also imposed on dairy produce by the Dairy Adjustment Levy (Excise) Act 2000, the Dairy Adjustment Levy (Customs) Act 2000, the Dairy Adjustment Levy (General) Act 2000. See also Division 2 of Part 4 of Schedule 2 to the Dairy Produce Act 1986 and the Dairy Adjustment Levy Collection Regulations 2000 which set out the way Dairy Adjustment levy is collected.

2 Definitions for Schedule 10
In this Schedule:
charge means:
(a) charge imposed by Schedule 4 to the Customs Charges Act; or
(b) EADR charge imposed on dairy produce by clause 1 of Schedule 4 to the Customs Charges Regulations.

content details, of dairy produce, means:
(a) the milk fat content of the produce, expressed as a percentage by mass; and
(b) the protein content of the produce, expressed as a percentage by mass.

dairy produce has the same meaning as in subsection 3 (1) of the Dairy Produce Act 1986.

levy means:
(a) levy imposed by Schedule 6 to the Excise Levies Act; or
(b) EADR levy imposed on dairy produce by clause 3 of Schedule 6 to the Excise Levies Regulations.

milk fat has the same meaning as in clause 1 of Schedule 6 to the Excise Levies Act.
milk fat content, in relation to dairy produce, means:
(a) if subsection 111A (1) of the *Dairy Produce Act 1986* does not apply — the milk fat content of the dairy produce; or
(b) if subsection 111A (1) of the *Dairy Produce Act 1986* applies — the prescribed milk fat content for dairy produce of that kind, within the meaning of section 111A of that Act.

personal details, for a person, means:
(a) the person’s full name; and
(b) the full name and business address or residential address of the person, not being the address of a post office box or post office bag; and
(c) if the person has a post office box address or post office bag address — that address; and
(d) the person’s ABN, if any; and
(e) the contact details for the person.

protein content, in relation to dairy produce, means:
(a) if subsection 111A (2) of the *Dairy Produce Act 1986* does not apply — the protein content of the dairy produce; or
(b) if subsection 111A (2) of the *Dairy Produce Act 1986* applies — the prescribed protein content for dairy produce of that kind, within the meaning of section 111A of that Act.

relevant dairy produce has the same meaning as in clause 1 of Schedule 6 to the Excise Levies Act.

whole milk has the same meaning as in clause 1 of Schedule 6 to the Excise Levies Act.

3 Levy year
For the definition of *levy year* in subsection 4 (1) of the Collection Act, a financial year is a levy year for dairy produce and relevant dairy produce.
4 **Who is a processor**

Dairy produce and relevant dairy produce are products to which paragraph (a) of the definition of *processor* in subsection 4 (1) of the Collection Act applies.

*Note* Paragraph (a) of the definition of *processor* in subsection 4 (1) of the Collection Act provides that, for a product declared by the regulations to be a product to which that paragraph applies, *processor* means the person, association, co-operative, board or authority that produces the product.

5 **Who is a producer**

For paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act:

(a) dairy produce and relevant dairy produce are prescribed products; and

(b) each of the following persons is taken to be a producer:
   (i) a person who produces relevant dairy produce;
   (ii) a manufacturer of relevant dairy produce.

*Note* Paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, *producer* means the person who, under the regulations, is to be taken to be the producer of the product.

6 **Liability of intermediaries — processors**

Paragraph 7 (2) (b) of the Collection Act applies to dairy produce and relevant dairy produce.

*Note* Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any amount of levy due for payment on or in relation to the product, and any amount of penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that levy.

6A **Liability of intermediaries — exporting agents**

Subsection 7 (3) of the Collection Act applies to dairy produce and relevant dairy produce.

*Note* Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay the charge on behalf of the producer.
7 When charge or levy is due for payment
For section 6 of the Collection Act, charge or levy payable for a month is due for payment:
(a) if a return for the month is lodged within the period mentioned in clause 9 — on the day when the return is lodged; or
(b) if a return for the month is not lodged within the period mentioned in clause 9 — on the last day of that period.

Note For penalty for late payment, see section 15 of the Collection Act.

8 Who must lodge a return
The following persons must lodge a return for a month:
(a) a first purchaser who buys relevant dairy produce in the month;
(b) a manufacturer, including a producer who transfers relevant dairy produce to his or her own manufacturing facility, who manufactures dairy produce from relevant dairy produce in the month;
(c) a buying, or selling, agent who buys or sells relevant dairy produce in the month.

Note For offences in relation to returns, see section 24 of the Collection Act.

9 When a return must be lodged
(1) A person who buys or sells relevant dairy produce, or, who transfers relevant dairy produce in the circumstances mentioned in paragraph 8 (b), in a particular month (the transaction month) must lodge a return for the transaction month no more than one month and 28 days after the end of the transaction month.

(2) A person who buys or sells relevant dairy produce or, who transfers relevant dairy produce in the circumstances mentioned in paragraph 8 (b), in a levy year must lodge a return for the levy year no more than 28 days after the end of the levy year.
10 What must be included in a return

(1) In addition to the information required by regulation 10, a return must set out, for the month:
(a) the amount, in litres, of whole milk that was:
   (i) delivered to, or processed by, the person lodging the return; and
   (ii) produced by the person lodging the return (except milk consumed, lost or disposed of on the farm where it was produced); and
(b) the content details of the milk mentioned in paragraph (a).

(2) In addition to the information required by regulation 10, a return for a levy year must set out, for the levy year, for each producer on behalf of whom levy is liable to be paid by the person:
(a) the personal details of the producer; and
(b) the amount of levy liable to be paid on behalf of that producer in the levy year; and
(c) the quantity and content details of the milk on which levy is liable to be paid on behalf of the producer.

11 What records must be kept — first purchasers, manufacturers, buying or selling agents

(1) A first purchaser, manufacturer, buying or selling agent of relevant dairy produce in a month must keep records that show, for the month:
(a) for each person who supplied produce:
   (i) the personal details of the person; and
   (ii) the quantity and the content details of the produce that was supplied; and
   (iii) the amount of levy paid by the producer in respect of that produce; and
   (iv) the quantity and the content details of the produce in respect of which no levy has been paid; and

Note For offences in relation to returns, see section 24 of the Collection Act.
(b) the quantity and the content details of the produce that was processed by or for the first purchaser, manufacturer, buying or selling agent.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

12 Definition of dairy levy (Act s 27)

For the purposes of paragraph (b) of the definition of dairy levy in subsection 27(4) of the Collection Act, the following are prescribed:

(a) Corporation levy, promotion levy and research levy imposed under paragraphs 6(1)(d), (e) and (f), respectively, of Schedule 6 to the Excise Levies Act, as those paragraphs were in force immediately before 1 July 2003;

(b) dairy service levy imposed under paragraph 6(1)(d) of Schedule 6 to the Excise Levies Act;

(c) Australian Animal Health Council levy imposed under paragraph 6(1)(g) of Schedule 6 to the Excise Levies Act;

(d) EADR levy imposed on dairy produce by clause 3 of Schedule 6 to the Excise Levies Regulations.

Note Subsection 27(3A) of the Collection Act states: An authorised person may provide the following information to the industry services body:

(a) the name, address, contact details and ABN of any person who has paid, or is liable to pay, dairy levy;

(b) details relating to the amount of dairy levy that the person has paid, or is liable to pay.
Schedule 11 Deer
(regulation 9)

1 Application
This Schedule applies in relation to chargeable deer.

2 Definitions for Schedule 11
In this Schedule:
charge means charge imposed under Schedule 5 to the Customs Charges Act.
chargeable deer means live deer on the export of which charge is imposed.

3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for chargeable deer is a financial year.

4 Who is a producer
Chargeable deer are prescribed products for paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act.

Note Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, the producer is the person who exports the product from Australia.

5 Liability of intermediaries — exporting agents
Chargeable deer are prescribed products for subsection 7 (3) of the Collection Act.

Note 1 Subsection 7 (3) of the Collection Act provides that an exporting agent who exports a product that is prescribed for that subsection, and on which charge is imposed, is liable to pay, on behalf of the producer, any charge due for payment on or in relation to the product, and any penalty for late payment imposed by subsection 15 (1) of the Collection Act.
Note 2 Under paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act, the producer is taken to be the person who exports the products from Australia.

6 When charge is due for payment
For section 6 of the Collection Act, charge payable for a month is due for payment:
(a) if a return for the month is lodged within the period mentioned in clause 8 — on the day that the return is lodged; or
(b) if a return for the month is not lodged within the period mentioned in clause 8 — on the last day of that period.
Note For penalty for late payment, see section 15 of the Collection Act.

7 Who must lodge a return
A person who exports chargeable deer in a month must lodge a return for the month.
Note For offences in relation to returns, see section 24 of the Collection Act.

8 When must a return be lodged
A return for a month must be lodged within 28 days after the end of the month to which it relates.
Note For offences in relation to returns, see section 24 of the Collection Act.

9 What must be included in a return
In addition to the information required by regulation 10, a return for a month must set out:
(a) the number of chargeable deer exported in the month; and
(b) the amount of charge payable for the deer; and
(c) the amount of charge paid for the deer.
Note For offences in relation to returns, see section 24 of the Collection Act.
10 What records must be kept

(1) A person who exports chargeable deer in a month must keep records showing, for the month:
   (a) the number of chargeable deer exported in the month; and
   (b) the amount of charge payable for the deer; and
   (c) the amount of charge paid for the deer; and
   (d) the following details about the person on whose behalf the deer were exported:
      (i) the person’s full name;
      (ii) the person’s business or residential address (not the address of a post office box or post office bag);
      (iii) the person’s ABN, if any;
      (iv) if the person is a company and does not have an ABN — its ACN.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
Schedule 12  Deer slaughter
(regulation 9)

1  Application
This Schedule applies in relation to leviable deer.

2  Definitions for Schedule 12
In this Schedule:
leviable deer means deer on the slaughter of which levy is imposed.
levy means levy imposed under Schedule 7 to the Excise Levies Act.

3  What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for leviable deer is a financial year.

4  Who is a processor
Leviable deer are a product to which paragraph (a) of the definition of processor in subsection 4 (1) of the Collection Act applies.

Note Paragraph (a) of the definition of processor in subsection 4 (1) of the Collection Act provides that, for a product declared by the regulations to be a product to which that paragraph applies, processor means the person, association, co-operative, board or authority that produces the product.

5  Who is a producer
Leviable deer are prescribed animals for paragraph (f) of the definition of producer in subsection 4 (1) of the Collection Act.

Note Paragraph (f) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for animals prescribed for that paragraph, producer means the person who owns the animals at the time when the slaughter takes place.
6 Liability of intermediaries — processors

Leviable deer are a product to which paragraph 7 (2) (b) of the Collection Act applies.

Note Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product and any penalty for late payment under subsection 15 (1) of the Collection Act.

7 When is levy due for payment

For section 6 of the Collection Act, levy payable for a month is due for payment:

(a) if a return for the month is lodged within the period mentioned in clause 9 — on the day that the return is lodged; or

(b) if a return for the month is not lodged within the period mentioned in clause 9 — on the last day of that period.

Note For penalty for late payment, see section 15 of the Collection Act.

8 Who must lodge a return

A proprietor at whose abattoir deer are slaughtered in a month must lodge a return for that month.

Note 1 For offences in relation to returns, see section 24 of the Collection Act.

Note 2 Paragraph (a) of the definition of proprietor in subsection 4 (1) of the Collection Act provides that proprietor means, in relation to an abattoir:

(a) if a licence is required under any law of the Commonwealth or of a State or Territory to carry on abattoir activities — the person who holds the licence; or

(b) if no licence is required under any such law — the person carrying on the business of operating the abattoir.

9 When must a return be lodged

A return for a month must be lodged within 28 days after the end of the month to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.
10 What must be included in a return

In addition to the information required by regulation 10, a return for a month must set out:

(a) the number of deer slaughtered at the abattoir in the month; and

(b) the carcase weight of the deer and the basis upon which the carcase weight is determined for clause 3 of Schedule 7 to the Excise Levies Act; and

(c) the amount of levy payable for the deer; and

(d) the amount of levy paid for the deer.

Note For offences in relation to returns, see section 24 of the Collection Act.

11 What records must be kept

(1) The proprietor of an abattoir at which deer are slaughtered must keep records showing, for each month:

(a) the number and carcase weight of deer slaughtered; and

(b) the amount of levy payable for the deer; and

(c) the amount of levy paid for the deer; and

(d) the following details for each person on whose behalf deer were slaughtered:

(i) the person’s full name;

(ii) the person’s business or residential address (not the address of a post office box or post office bag);

(iii) the person’s ABN, if any;

(iv) if the person is a company and does not have an ABN — its ACN.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
Schedule 13  Deer velvet
(regulation 9)

1 Application
This Schedule applies in relation to deer velvet.

2 Definitions for Schedule 13
In this Schedule:
charge means charge imposed under Schedule 6 to the Customs Charges Act.
chargeable deer velvet means deer velvet on the export of which charge is imposed.
deer velvet has the meaning given in clause 1 of Schedule 6 to the Customs Charges Act.
leviable deer velvet means deer velvet on which levy is imposed.
levy means levy imposed under Schedule 8 to the Excise Levies Act.
quality includes grade.

3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for chargeable deer velvet and leviable deer velvet is a financial year.

4 Who is a processor
Chargeable deer velvet and leviable deer velvet are collection products to which paragraph (a) of the definition of processor in subsection 4 (1) of the Collection Act applies.

Note Paragraph (a) of the definition of processor in subsection 4 (1) of the Collection Act provides that, for a collection product declared by the regulations to be a product to which that paragraph applies, processor
means the person, association, co-operative, board or authority that produces the product.

5 Who is a producer — chargeable deer velvet

Chargeable deer velvet is a prescribed product for paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act.

Note Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, producer means the person who exports the product from Australia.

6 Who is a producer — leviable deer velvet

For paragraph (e) of the definition of producer in subsection 4 (1) of the Collection Act:
(a) leviable deer velvet is a prescribed product; and
(b) the producer of leviable deer velvet is taken to be:
   (i) if the leviable deer velvet is sold — the person who owns the deer velvet immediately before it is sold; or
   (ii) if the leviable deer velvet is used in the production of other goods — the person who owns the deer velvet immediately before the goods are produced.

Note Paragraph (e) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, producer means the person who, under the regulations, is to be taken to be the producer of the product.

7 Liability of intermediaries — exporting agents

Chargeable deer velvet is prescribed for subsection 7 (3) of the Collection Act.

Note 1 Subsection 7 (3) of the Collection Act provides that an exporting agent who exports products that are prescribed for that subsection, and on which charge is imposed, is liable to pay, on behalf of the producer, any charge due for payment on or in relation to the product, and any penalty for late payment imposed by subsection 15 (1) of the Collection Act.

Note 2 Under paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act, the producer is taken to be the person who exports the products from Australia — see clause 5.
8 Liability of intermediaries — processors

Leviable deer velvet is a product to which paragraph 7 (2) (b) of the Collection Act applies.

Note Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product that remains unpaid by the producer and any penalty for late payment imposed by subsection 15 (1) of the Collection Act.

9 When are levy and charge due for payment

For section 6 of the Collection Act, charge payable or levy payable for a quarter are due for payment:

(a) if a return for the quarter is lodged within the period mentioned in clause 11 — on the day that the return is lodged; or

(b) if a return for the quarter is not lodged within the period mentioned in clause 11 — on the last day of that period.

Note For penalty for late payment, see section 15 of the Collection Act.

10 Who must lodge a return

(1) A person who exports chargeable deer velvet in a quarter must lodge a return for the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) A first purchaser, buying agent or selling agent who buys or sells leviable deer velvet in a quarter must lodge a return for the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.

(3) 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 a return for the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.
11 **When must a return be lodged**
A return for a quarter must be lodged within 28 days after the end of the quarter to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

12 **What must be included in a return**
In addition to the information required by regulation 10, a return for a quarter must set out:

(a) the weight and quality of deer velvet exported, bought, sold or used in the production of other goods, as the case may be, in the quarter; and

(b) the amount of levy or charge payable for the deer velvet for the quarter; and

(c) the amount of levy or charge paid for the deer velvet for the quarter.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

13 **What records must be kept**

1. A producer of deer who uses deer velvet in the production of other goods must keep records showing, for each quarter:

(a) the weight, quality and value of deer velvet bought, sold or exported; and

(b) the weight, quality and value of deer velvet used in the production of other goods; and

(c) the amount of levy or charge payable for the deer velvet for the quarter; and

(d) the amount of levy or charge paid for the deer velvet for the quarter; and

(e) the details mentioned in subclause (6) for each person with whom deer velvet was dealt.

Penalty: 10 penalty units.
(2) The proprietor of an abattoir that deals in deer must keep records showing, for each quarter:
   (a) the weight, quality and value of deer velvet bought or sold; and
   (b) the amount of levy payable for deer velvet; and
   (c) the amount of levy paid for deer velvet; and
   (d) the details mentioned in subclause (6) for each person with whom deer velvet was dealt.

Penalty: 10 penalty units.

(3) A person who exports deer velvet must keep records showing, for each quarter:
   (a) the weight, quality and value of deer velvet exported; and
   (b) the amount of charge payable for the deer velvet; and
   (c) the amount of charge paid for the deer velvet; and
   (d) the details mentioned in subclause (6) for each person with whom deer velvet was dealt.

Penalty: 10 penalty units.

(4) A buying agent or first purchaser for deer velvet must keep records showing, for each quarter:
   (a) the weight, quality and value of deer velvet purchased; and
   (b) the amount of levy payable for deer velvet; and
   (c) the amount of levy paid for deer velvet; and
   (d) the details mentioned in subclause (6) for each person with whom deer velvet was dealt.

Penalty: 10 penalty units.

(5) A selling agent for deer velvet must keep records showing, for each quarter:
   (a) the weight, quality and value of deer velvet sold; and
   (b) the amount of levy payable for deer velvet; and
   (c) the amount of levy paid for deer velvet; and
   (d) the details mentioned in subclause (6) for each person with whom deer velvet was dealt.

Penalty: 10 penalty units.
(5A) An offence under subclause (1), (2), (3), (4) or (5) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

(6) For paragraphs (1) (e), (2) (d), (3) (d), (4) (d) and (5) (d), the details are:
(a) the person’s full name; and
(b) the person’s business or residential address (not the address of a post office box or post office bag); and
(c) the person’s ABN, if any; and
(d) if the person is a company and does not have an ABN — its ACN.
Schedule 14 Dried fruits

1 Application
This Schedule applies to dried fruits.

2 Definitions for Schedule 14
In this Schedule:

- dried fruits has the meaning given in clause 9.1 of Schedule 15 to the Excise Levies Regulations.
- leviable dried fruits means dried fruits on which levy is imposed.
- levy means levy imposed by subclause 2 (1) of Schedule 15 to the Excise Levies Act.
- season, for dried fruits, means the calendar year in which the fruit is harvested.

Note 1  Dried fruits, dried tree fruits and dried vine fruits are defined as follows in clause 9.1 of Schedule 15 to the Excise Levies Regulations:
- dried fruits means dried tree fruits or dried vine fruits.
- dried tree fruits means dried apricots, dried pears, dried peaches, dried nectarines or dried plums.
- dried vine fruits means dried grapes.

Note 2  Paragraph (b) of the definition of proprietor in subsection 4 (1) of the Collection Act provides that proprietor, in relation to a processing establishment, (other than an abattoir) means the person carrying on the business of processing collection products in that establishment.

3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for leviable dried fruits is the period of 12 months beginning on 1 October in a year.

4 Who is a producer
For paragraph (e) of the definition of producer in subsection 4 (1) of the Collection Act:
(a) dried fruits are prescribed; and
(b) each of the following persons is taken to be a producer of dried fruits:
   (i) a person (the first person) who receives dried fruits for processing at a processing establishment under an arrangement with the grower of those fruits that requires the first person to sell the processed fruits;
   (ii) in the absence of an arrangement of that kind — the grower of the dried fruits received for processing at the establishment.

Note Paragraph (e) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, producer means the person who, under the regulations, is to be taken to be the producer of the product.

5 Liability of intermediaries — receivers and processors

Paragraphs 7 (2) (a) and (b) of the Collection Act apply to leviable dried fruits.

Note Paragraphs 7 (2) (a) and (b) of the Collection Act provide that a receiver of a product or a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which those paragraphs apply, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product and any penalty for late payment imposed by section 15 of the Collection Act.

6 When is levy due for payment

(1) For section 6 of the Collection Act, levy payable on leviable dried fruits for a levy year is due for payment:
   (a) if a return for the year is lodged before the day mentioned in clause 8 of this Schedule — on the day that the return is lodged; or
   (b) if a return for the year is not lodged before the day mentioned in clause 8 of this Schedule — on that day.

(2) However, the Secretary may, by notice in the Gazette, fix a date for payment for levy on dried fruits that is later than the day mentioned in subclause (1).
Note For penalty for late payment, see section 15 of the Collection Act.

7 Who must lodge a return
The proprietor of a processing establishment must lodge a return for a levy year.

Note 1 Paragraph (b) of the definition of proprietor in subsection 4 (1) of the Collection Act provides that proprietor, in relation to a processing establishment, (other than an abattoir) means the person carrying on the business of processing collection products in that establishment.

Note 2 For offences in relation to returns, see section 24 of the Collection Act.

8 When must a return be lodged
A return for a levy year must be lodged on or before 30 November in the following levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

9 What must be included in a return
In addition to the information required by regulation 10, a return for a levy year must state, in respect of the levy year:
(a) the full name and business address (not the address of a post office box or post office bag) of the processing establishment for which the return is lodged; and
(b) the quantity of each kind of dried fruits harvested in a season received for processing at the establishment; and
(c) the quantity of each kind of dried fruits harvested in any preceding season received for processing at the establishment; and
(d) the amount of levy payable for:
   (i) each kind of dried fruits mentioned in paragraph (b); and
   (ii) each kind of dried fruits mentioned in paragraph (c); and
(e) the amount of levy paid for:
   (i) each kind of dried fruits mentioned in paragraph (b); and
(ii) each kind of dried fruits mentioned in paragraph (c); and

(f) the sum of the amounts of levy mentioned in paragraph (d); and

(g) the sum of the amounts of levy mentioned in paragraph (e).

Note For offences in relation to returns, see section 24 of the Collection Act.

10 What records must be kept

(1) The proprietor of a processing establishment must keep records showing, in respect of each levy year:

(a) the details mentioned in subclause (2) for each producer of dried fruit from whom dried fruit was received at the establishment for processing; and

(b) the quantity of each kind of dried fruit received at the establishment from each producer on each day; and

(c) the quantity of each kind of dried fruit received each month at the establishment from each producer; and

(d) the amount of levy payable for each kind of dried fruit; and

(e) the amount of levy paid by the proprietor for each kind of dried fruit.

Penalty: 10 penalty units.

(2) For paragraph (1) (a), the details are:

(a) the producer’s full name; and

(b) the producer’s business or residential address (not the address of a post office box or post office bag); and

(c) the producer’s ABN, if any; and

(d) if the producer is a company and does not have an ABN — its ACN.

(3) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
Schedule 15  Forest industries products
(regulation 9)

1 Application
This Schedule applies in relation to leviable logs.

2 Definitions for Schedule 15
In this Schedule:
export charge means export charge imposed on logs under Schedule 7 to the Customs Charges Act.
leviable logs means logs on which levy is imposed under Schedule 10 to the Excise Levies Act.
levy means levy imposed on logs by Schedule 10 to the Excise Levies Act.

3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for leviable logs is a financial year.

4 When is levy due for payment
For section 6 of the Collection Act, levy payable for a quarter or levy year is due for payment:
(a) if a return for the quarter or levy year is lodged within the period mentioned in clause 6 or 8 — on the day the return is lodged; or
(b) if a return for the quarter or levy year is not lodged within the period mentioned in clause 6 or 8 — on the last day of that period.

Note  For penalty for late payment, see section 15 of the Collection Act.
5 **Who must lodge a quarterly return**

(1) A producer who is liable to pay levy for a quarter must lodge a return for the quarter.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(2) However, a producer mentioned in subclause (1) need not lodge quarterly returns for a levy year if:

(a) the person has applied under clause 11 for an exemption for the levy year and has not received notice of the Secretary’s decision; or

(b) the Secretary has granted the person an exemption for the levy year under clause 13, or has continued the person’s exemption under clause 14; or

(c) the Secretary is required under clause 14 to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.

*Note* Paragraph (da) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that the *producer* of logs means the operator of the mill to which the logs were delivered.

6 **When must a quarterly return be lodged**

A quarterly return must be lodged within 28 days after the end of the quarter to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

7 **Who must lodge an annual return**

A producer who is exempt from lodging quarterly returns for a levy year must lodge a return for the levy year if the producer is liable to pay levy for the levy year.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
8 **When must an annual return be lodged**

An annual return for a levy year must be lodged no later than 28 August in the next levy year.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

9 **One return for all mills**

A producer who is liable to pay levy, and who is the operator of more than 1 mill to which logs are delivered, must lodge a single return containing all the details for each mill of which the producer is the operator.

10 **What must be included in a return**

In addition to the information required by regulation 10, a return for a quarter or levy year must set out, for the quarter or levy year:

(a) the quantity (in cubic metres) of each class of logs delivered to each mill; and

(b) the amount of levy payable for each class of logs; and

(c) the total amount of levy payable; and

(d) the total amount of levy paid.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

11 **Application for exemption from lodging quarterly returns**

A producer may apply for exemption from the obligation to lodge quarterly returns for a levy year if there are reasonable grounds for believing that the total amount of levy and export charge for which the producer will be liable in that levy year will be less than $1 000.

*Note* For export charge, see Schedule 16.
12 **Form of application for exemption**

An application for an exemption from the obligation to lodge quarterly returns for a levy year must:

(a) set out the following details:

   (i) the full name and business address or residential address of the applicant, not being the address of a post office box or post office bag;

   (ii) if the applicant has a post office box address or a post office bag address — that address;

   (iii) the applicant’s ABN, if any;

   (iv) if the applicant is a company and does not have an ABN — its ACN; and

(b) include:

   (i) a statement to the effect that the applicant is, or may become, liable to pay levy or export charge for that levy year; or

   (ii) a statement to the effect that the applicant is, or may become, liable to pay an amount under subsection 7 (1), (2) or (3) of the Collection Act for the levy year; and

(c) include a statement to the effect that the applicant believes that the total amount of levy and export charge that the applicant is, or may become, liable to pay is likely to be less than $1 000 in that levy year; and

(d) be lodged with the Secretary at the office of the Department in Canberra.

13 **Grant or refusal of exemption**

The Secretary must, within 14 days after receipt of an application for exemption from the obligation to lodge quarterly returns:

(a) decide whether to grant or refuse to grant the exemption; and

(b) give the producer written notice of the decision.
14 **Continuation of exemption**

If a producer who is exempt from lodging quarterly returns for a levy year lodges an annual return for the year, then within 14 days after the annual return is lodged, the Secretary must:

(a) decide whether or not to continue the exemption for the following year; and

(b) give the producer written notice of the decision.

15 **What must Secretary consider when deciding whether to grant or continue an exemption**

When deciding whether to grant a producer exemption from the obligation to lodge quarterly returns, or to continue a producer’s exemption from the obligation, the Secretary must have regard to:

(a) any information that is available to the Secretary about the amount of the liability that the producer is likely to incur in the levy year; and

(b) the amount of levy or export charge payable, or the amount payable by the producer under subsection 7(1), (2) or (3) of the Collection Act, for the previous levy year.

16 **When must a quarterly return be lodged if exemption refused or discontinued**

A producer who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must, within 28 days of receiving the notice, lodge a quarterly return for each quarter of the levy year that ended before the producer received the notice.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

17 **Review of decisions**

A producer may apply to the Administrative Appeals Tribunal under the *Administrative Appeals Tribunal Act 1975* for the review of a decision of the Secretary:

(a) refusing to grant an exemption under clause 13; or

(b) refusing to continue an exemption under clause 14.
18 What records must be kept

(1) A producer must keep records showing, for each quarter:
   (a) the quantity (in cubic metres) of each class of logs delivered to each mill of the producer; and
   (b) the amount of levy payable for each class of logs; and
   (c) the total amount of levy payable by the producer; and
   (d) the total amount of levy paid by the producer.

   Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

   Note For strict liability, see section 6.1 of the Criminal Code.
Schedule 16  Forest industries (export)
(regulation 9)

1  Application
This Schedule applies in relation to chargeable logs.

2  Definitions for Schedule 16
export charge means charge imposed under Schedule 7 to the Customs Charges Act.
chargeable logs means logs on which export charge is imposed.
 levy means levy imposed under Schedule 10 to the Excise Levies Act.

3  What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for chargeable logs is a financial year.

4  Liability of intermediaries — processors
Chargeable logs are a product to which subsection 7 (3) of the Collection Act applies.

Note  Subsection 7 (3) of the Collection Act provides that an exporting agent who exports products that are prescribed for that subsection, and on which charge is imposed, is liable to pay, on behalf of the producer, any charge due for payment on or in relation to the product, and any penalty for late payment imposed by subsection 15 (1) of the Collection Act.

5  When is export charge due for payment
For section 6 of the Collection Act, export charge payable for a quarter or levy year is due for payment:
(a)  if a return for the quarter or levy year is lodged within the period mentioned in clause 7 or 9 — on the day the return is lodged; or
(b) if a return for the quarter or levy year is not lodged within the period mentioned in clause 7 or 9 — on the last day of that period.

Note For penalty for late payment, see section 15 of the Collection Act.

6 Who must lodge a quarterly return

(1) A producer who is liable to pay export charge for a quarter must lodge a return for the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) However, a producer mentioned in subclause (1) need not lodge quarterly returns for a levy year if:

(a) the person has applied under clause 11 for an exemption for the levy year and has not received notice of the Secretary’s decision; or

(b) the Secretary has granted the person an exemption for the levy year under clause 13, or has continued the person’s exemption under clause 14; or

(c) the Secretary is required under clause 14 to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.

7 When must a quarterly return be lodged

A return for a quarter must be lodged within 28 days after the end of the quarter to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

8 Who must lodge an annual return

A producer who is exempt from lodging quarterly returns for a levy year must lodge a return for the levy year if the producer is liable to pay export charge for the levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.
9  **When must an annual return be lodged**

An annual return for a levy year must be lodged no later than 28 August in the next levy year.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

10  **What must be included in a return**

In addition to the information required by regulation 11, a return for a quarter or levy year must set out, for the quarter or levy year:

(a) the quantity (in cubic metres) of each class of logs exported from Australia; and

(b) the amount of export charge payable for each class of logs; and

(c) the total amount of export charge payable; and

(d) the total amount of export charge paid.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

11  **Application for exemption from lodging quarterly returns**

A producer may apply for exemption from the obligation to lodge quarterly returns for a levy year if there are reasonable grounds for believing that the total amount of levy and export charge for which the producer will be liable in that levy year will be less than $1 000.

*Note* For levy, see Schedule 15.

12  **Form of application for exemption**

An application for an exemption from the obligation to lodge quarterly returns for a levy year must:

(a) set out the following details:

(i) the full name and business address or residential address of the applicant, not being the address of a post office box or post office bag;

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(ii) if the applicant has a post office box address or a post office bag address — that address;

(iii) the applicant’s ABN, if any;

(iv) if the applicant is a company and does not have an ABN — its ACN; and

(b) include:

(i) a statement to the effect that the applicant is, or may become, liable to pay levy or export charge for that levy year; or

(ii) a statement to the effect that the applicant is, or may become, liable to pay an amount under subsection 7 (1), (2) or (3) of the Collection Act for the levy year; and

(c) include a statement to the effect that the applicant believes that the total amount of levy and export charge that the person is or may become liable to pay is likely to be less than $1 000 in that levy year; and

(d) be lodged with the Secretary at the office of the Department in Canberra.

13 Grant or refusal of exemption

The Secretary must, within 14 days after receipt of an application for exemption:

(a) decide whether to grant or refuse to grant the exemption; and

(b) give the producer written notice of the decision.

14 Continuation of exemption

If a producer who is exempt from lodging quarterly returns for a levy year lodges an annual return for the year, then within 14 days after the annual return is lodged, the Secretary must:

(a) decide whether or not to continue the exemption for the following year; and

(b) give the producer written notice of the decision.
15 What must Secretary consider when deciding whether to grant or continue an exemption

When deciding whether to grant a producer exemption from the obligation to lodge quarterly returns, or to continue a producer’s exemption from the obligation, the Secretary must have regard to:

(a) any information that is available to the Secretary about the amount of the liability that the producer is likely to incur in the levy year; and

(b) the amount of levy or export charge payable, or the amount payable by the producer under subsection 7 (1), (2) or (3) of the Collection Act, for the previous levy year.

16 When must a quarterly return be lodged if exemption refused or discontinued

A producer who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must, within 28 days of receiving the notice, lodge a quarterly return for each quarter of the levy year that ended before the producer received the notice.

Note For offences in relation to returns, see section 24 of the Collection Act.

17 Review of decisions

A producer may apply to the Administrative Appeals Tribunal under the Administrative Appeals Tribunal Act 1975 for the review of a decision of the Secretary:

(a) refusing to grant an exemption under clause 13; or

(b) refusing to continue an exemption under clause 14.

18 What records must be kept

(1) A producer must keep records showing, for each quarter:

(a) the quantity (in cubic metres) of each class of logs exported from Australia by the producer; and

(b) the amount of export charge payable for each class of logs; and
(c) the total amount of export charge payable by the producer; and
(d) the total amount of export charge paid by the producer.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
Schedule 17  Forest industries (import)
(regulation 9)

1  Application

This Schedule applies in relation to forest products.

Note  Import charge on forest products is collected by the Australian Customs Service under an agreement with the Department of Agriculture, Fisheries and Forestry under section 11 of the Collection Act.

2  Definitions for Schedule 17

In this Schedule:

forest products has the meaning given in clause 1 of Schedule 8 to the Customs Charges Act.

import charge means import charge imposed on forest products by Schedule 8 to the Customs Charges Act.

3  What is a levy year

For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for forest products is a financial year.

4  What records must be kept

(1)  A producer must keep records showing, for each levy year:

(a)  the quantity of each class of forest product entered for home consumption by the producer; and

(b)  the total amount of import charge payable by the producer for the forest products entered for home consumption by the producer; and

(c)  the total amount of import charge paid by the producer for the forest products entered for home consumption by the producer.

Penalty:  10 penalty units.
(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
1 **Application**
This Schedule applies in relation to leviable fibre.

2 **Definitions for Schedule 18**
In this Schedule:

*agent* means a buying agent or a selling agent.

*deal*, for leviable fibre, means produce, buy, receive, sell or deliver the fibre.

*deliver*, for leviable fibre, does not include:
(a) deliver for processing on behalf of its producer; or
(b) deliver for storage only.

*fibre-broker* means a person who carries on business in Australia as a goat fibre selling broker.

*growers’ organisation*, for leviable fibre, means:
(a) the Angora Mohair Breeders of Australasia Ltd; or
(b) the Australian Cashmere Growers Association; or
(c) the Cashgora Fibre Association of Australia; or
(d) the Goat Industry Council of Australia.

*leviable amount* means $50.

*leviable fibre* has the meaning given in Schedule 11 to the Excise Levies Act.

*levy* means levy imposed under Schedule 11 to the Excise Levies Act.

(2) For this Schedule, if a producer of leviable fibre causes or permits the fibre to be delivered to another person or allows another person to take the fibre out of the producer’s possession or control, the producer is taken to have delivered the fibre to the other person.
(3) For this Schedule, if a producer of leviable fibre delivers the fibre to a person for carriage (either by that person or by a succession of persons starting with that person) to another person who does not receive the fibre for the purposes of carrying it to a further destination, the fibre is taken to have been delivered to the person receiving it last.

(4) If the ownership of leviable fibre passes from the producer of the fibre to a person or to a number of persons in succession, in a way or ways not involving the delivery of the fibre to any person, a reference in this Schedule to the producer, in relation to that fibre, is a reference to that person or to the last of those persons, as the case may be.

3 **What is a levy year**

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a levy year for leviable fibre is a calendar year.

4 **What is not a process**

For the definition of *process* in subsection 4 (1) of the Collection Act, the following operations are prescribed for leviable fibre:

(a) de-hairing;
(b) washing;
(c) scouring;
(d) carbonising;
(e) felting;
(f) combing;
(g) carding;
(h) spinning;
(i) weaving;
(j) knitting.

5 **Who is a producer**

For paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act:
(a) leviable fibre is a prescribed product; and
(b) the person who owns leviable fibre immediately after it is removed from the goat is taken to be the producer of the fibre.

Note Paragraph (e) of the definition of producer in subsection 4(1) of the Collection Act provides that, for a product prescribed for that paragraph, producer means the person who, under the regulations, is to be taken to be the producer of the product.

6 When is levy due for payment

For section 6 of the Collection Act, levy payable for a quarter is due for payment:

(a) if a return for the quarter is lodged within the period mentioned in clause 8 — on the day that the return is lodged; or
(b) if a return for the quarter is not lodged within the period mentioned in clause 8 — on the last day of that period.

Note For penalty for late payment, see section 15 of the Collection Act.

7 Who must lodge a return

(1) A fibre-broker, agent or producer must lodge a return:

(a) for the quarter of a levy year in which the levy payable for the quantity of leviable fibre dealt with by the broker, agent or producer in the year first reaches or exceeds the leviable amount; and

(b) for each later quarter of the year in which the broker, agent or producer deals with leviable fibre; and

(c) if the broker, agent or producer does not deal with the leviable fibre in the December quarter — for the December quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) For subregulation (1), a producer is required to lodge a return only if the leviable fibre is dealt with without an intermediary.

Note For offences in relation to returns, see section 24 of the Collection Act.
8 **When must a return be lodged**

A return for a quarter must be lodged within 28 days after the end of the quarter to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

9 **What must be included in a return**

In addition to the information required by regulation 10, a return for a quarter must set out:

(a) the number of returns (if any) previously lodged for the levy year; and

(b) the sale value of the leviable fibre dealt with in the quarter; and

(c) the amount of levy payable for the leviable fibre dealt with in the quarter; and

(d) the amount of levy paid for the leviable fibre dealt with in the quarter; and

(e) in the case of a return for the December quarter:
   (i) the sale value of the leviable fibre dealt with in the levy year; and
   (ii) the total amount of levy payable for the leviable fibre; and
   (iii) the sum of any amounts of levy deducted in the year by the person from money payable to producers during the year; and
   (iv) the sale value of the leviable fibre to which the deductions relate.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

10 **What records must be kept**

(1) A fibre-broker or agent must keep records showing, for leviable fibre dealt with by the fibre-broker or agent in each quarter of the levy year:

(a) the sale value of the leviable fibre; and

(b) the amount of levy payable for the leviable fibre; and
(c) the amount of levy paid for the leviable fibre; and
(d) the name and address of the producer of the leviable fibre.

Penalty: 10 penalty units.

(2) A producer must keep records showing, for leviable fibre dealt with by the producer in each quarter of a levy year:
(a) the sale value of the leviable fibre; and
(b) the amount of levy payable for the leviable fibre; and
(c) the amount of levy paid for the leviable fibre.

Penalty: 10 penalty units.

(3) An offence under subclause (1) or (2) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
Schedule 19  Grain legumes
(regulation 9)

1 Application
This Schedule applies to leviable grain legumes.

2 Definitions for Schedule 19
In this Schedule:
leviable grain legumes has the meaning given in clause 1 of Schedule 12 to the Excise Levies Act.
levy means levy imposed under Schedule 12 to the Excise Levies Act or PHA levy imposed under subclause 5 (1) of Schedule 12 to the Excise Levies Regulations.
purchaser means a first purchaser, receiver or buying agent.
value means value as worked out in accordance with subclause 2 (2) of Schedule 12 to the Excise Levies Regulations.

3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a financial year is prescribed for leviable grain legumes.

4 What is not a process
For the definition of process in subsection 4 (1) of the Collection Act, the following operations are prescribed for leviable grain legumes:
(a) treatment with a pesticide or another preserving agent before or during storage;
(b) grading solely for seed purposes.
5 **Who is a processor**

Leviable grain legumes are declared to be a collection product to which paragraph (a) of the definition of *processor* in subsection 4 (1) of the Collection Act applies.

*Note* Paragraph (a) of the definition of *processor* in subsection 4 (1) of the Collection Act provides that, for a product declared by the regulations to be a product to which that paragraph applies, *processor* means the person, association, co-operative, board or authority that produces the product.

6 **Liability of intermediaries for levy — receivers and processors**

Leviable grain legumes are a product to which paragraphs 7 (2) (a) and (b) of the Collection Act apply.

*Note* Paragraphs 7 (2) (a) and (b) of the Collection Act provide that a receiver of a product or a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which those paragraphs apply, is liable to pay, for the producer, any levy due for payment on or in relation to the product that remains unpaid by the producer, and any penalty for late payment imposed by subsection 15 of the Collection Act.

7 **When is levy due for payment**

For section 6 of the Collection Act, levy imposed on leviable grain legumes is due for payment:

(a) if a return is lodged within the period mentioned in clause 9 of this Schedule — on the day the return is lodged; or

(b) if a return is not lodged within the period mentioned in clause 9 of this Schedule — on the last day of that period.

*Note* For penalty for late payment, see subsection 15 of the Collection Act.

8 **Who must lodge a return**

(1) A producer must lodge a return for a quarter if, in that quarter, he or she processed or exported leviable grain legumes, other than grain legumes to which subclause 5 (4) of Schedule 12 to the Excise Levies Act applies.

(2) A purchaser must lodge a return for a quarter if, in that quarter, he or she took delivery of leviable grain legumes for a purpose other than storage for the producer.
(3) A selling agent must lodge a return for a quarter if, in that quarter, he or she sold leviable grain legumes for a producer.

Note 1 Paragraph (b) of the meaning of producer in subs 4 (1) of the Collection Act provides that, for leviable grain legumes on which levy is imposed, producer means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the product is harvested — the person who would have owned the product but for the marketing law; or

(b) if para (a) does not apply — the person who owns the product immediately after it is harvested.

Note 2 For offences in relation to returns, see section 24 of the Collection Act.

9 When must a return be lodged

A return must be lodged within 28 days after the end of the quarter to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

10 What must be included in a return

(1) In addition to the information required by regulation 10, a return for a quarter must set out:

(a) the type or types of leviable grain legumes to which the return relates; and

(b) the total amount of levy payable on all leviable grain legumes to which the return relates; and

(c) all the particulars mentioned in subclauses (2), (3) and (4) that are applicable to the person lodging the return.

(2) The particulars to be included in a return lodged by a producer of leviable grain legumes are:

(a) the quantity and value of each type of leviable grain legume (except leviable grain legumes to which subclause 5 (4) of Schedule 12 to the Excise Levies Act applies) exported or processed in the quarter; and
(b) the amount of levy payable on each type of leviable grain legume that the producer exported or processed in the quarter.

(3) The particulars to be included in a return lodged by a purchaser of leviable grain legumes for a quarter are:

(a) the quantity in tonnes, and value, of each type of leviable grain legumes (other than grain legumes delivered for storage for the producer) delivered to the purchaser in the quarter; and

(b) the amount of levy payable on each type of leviable grain legumes delivered to the purchaser in the quarter.

(4) The particulars to be included in a return lodged by a selling agent for a quarter are:

(a) the quantity in tonnes, and value, of each type of leviable grain legumes sold by the selling agent for a producer in the quarter; and

(b) the amount of levy payable on each type of leviable grain legumes sold by the selling agent for a producer in the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.

11 What records must be kept

(1) A producer who sells, processes or exports leviable grain legumes must keep, or cause to be kept, records showing, for each quarter, the quantity and value of:

(a) each type of leviable grain legumes sold, processed or exported; and

(b) each type of leviable grain legumes kept by the producer for his or her domestic use.

Penalty: 10 penalty units.

(2) A purchaser of leviable grain legumes must keep, or cause to be kept, records showing:

(a) the quantity, value and source of each type of leviable grain legumes delivered to the purchaser in each quarter; and
(b) the amount, if any, deducted under subsection 8 (1) of the Collection Act from a payment made to a producer, for an amount of levy.

Penalty: 10 penalty units.

(3) A selling agent who sells leviable grain legumes must keep, or cause to be kept, records showing:

(a) the quantity, value and source of each type of leviable grain legumes sold by the selling agent for a producer in each quarter; and

(b) the amount, if any, deducted under subsection 8 (1) of the Collection Act from a payment made to a producer, for an amount of levy.

Penalty: 10 penalty units.

(4) An offence under subclause (1), (2) or (3) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
Schedule 20   Grapes

1   Application

This Schedule applies to prescribed goods.

2   Definitions for Schedule 20

In this Schedule:

dried grapes has the meaning given in clause 1 of Schedule 13 to the Excise Levies Act.

fresh grapes has the meaning given in clause 1 of Schedule 13 to the Excise Levies Act.

levy means:

(a) levy imposed on prescribed goods by Schedule 13 to the Excise Levies Act; or

(b) PHA levy imposed on prescribed goods by Schedule 13 to the Excise Levies Regulations.

prescribed goods has the meaning given in clause 1 of Schedule 13 to the Excise Levies Act.

Note 1   Dried grapes, fresh grapes and prescribed goods are defined as follows in clause 1 of Schedule 13 to the Excise Levies Act:

dried grapes means grapes containing less than 60% of moisture by mass.

fresh grapes means grapes containing not less than 60% of moisture by mass.

prescribed goods means:

(a) fresh grapes; and

(b) dried grapes; and

(c) grape juice, whether single strength or concentrated; being grapes or grape juice produced in Australia.

Note 2   Paragraph (b) of the definition of proprietor in subsection 4(1) of the Collection Act provides that proprietor, in relation to a processing establishment, (other than an abattoir) means the person carrying on the business of processing collection products in that establishment.
3 **What is a levy year**

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a levy year for prescribed goods is a financial year.

4 **Who is a processor**

Paragraph (b) of the definition of *processor* in subsection 4 (1) of the Collection Act applies to prescribed goods.

*Note* Paragraph (b) of the definition of *processor* in subsection 4 (1) of the Collection Act provides that, in relation to a collection product declared by the regulations to be a product to which that paragraph applies, *processor* means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case *processor* means the proprietor of that other establishment.

5 **Who is a producer**

(1) For paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act, table grapes (within the meaning of Schedule 9 to the *National Residue Survey (Excise) Levy Act 1998*) are prescribed.

*Note* Paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, *producer* means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for that marketing law; or

(b) where paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

(2) For paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act, table grapes (within the meaning of Schedule 4 to the *National Residue Survey (Customs) Levy Act 1998*) are prescribed.

*Note* Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, *producer* means the person who exports the product from Australia.
6 Liability of intermediaries for levy — processors

Paragraph 7 (2) (b) of the Collection Act applies to prescribed goods.

*Note*  Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product that remains unpaid by the producer and any penalty for late payment under subsection 15 (1) of the Collection Act.

7 When is levy due for payment

For section 6 of the Collection Act, levy payable for prescribed goods for a levy year is due for payment:
(a) if a return for the year is lodged before the day mentioned in clause 9 of this Schedule — on the day that the return is lodged; or
(b) if a return for the year is not lodged before the day mentioned in clause 9 of this Schedule — on that day.

*Note*  For penalty for late payment, see section 15 of the Collection Act.

8 Who must lodge a return

The following persons must lodge a return for a levy year:
(a) the proprietor of a processing establishment;
(b) an intermediary who is, or may be, liable to pay an amount for the levy year in relation to prescribed goods.

*Note*  For offences in relation to returns, see section 24 of the Collection Act.

9 When must a return be lodged

A return for a levy year must be lodged on or before 30 September in the following levy year.

*Note*  For offences in relation to returns, see section 24 of the Collection Act.
10 What must be included in a return — proprietors

(1) In addition to the information required by regulation 10, a return for a levy year lodged by a proprietor of a processing establishment must state, in respect of the levy year, the details for processing establishments, prescribed goods and levy mentioned in subclauses (2), (3) and (4).

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) The details are, for each processing establishment:
   (a) the business address of the establishment (not the address of a post office box or post office bag); and
   (b) the establishment’s ABN, if any; and
   (c) if the establishment is a company and does not have an ABN — its ACN.

(3) The details for prescribed goods are:
   (a) the quantity of:
      (i) fresh grapes delivered to each processing establishment; and
      (ii) dried grapes delivered to each processing establishment; and
      (iii) fresh grapes that is the equivalent to the quantity of dried grapes mentioned in subparagraph (ii) worked out in accordance with paragraph 2 (a) of Schedule 13 to the Excise Levies Act; and
   (b) the number of litres of single-strength grape juice delivered to each processing establishment; and
   (c) the number of litres, and the concentration of each strength, of concentrated grape juice delivered to each processing establishment; and
   (d) the quantity of fresh grapes that is equivalent to the quantity of grape juice of each strength worked out in accordance with paragraph 2 (b) of Schedule 13 to the Excise Levies Act; and
   (e) the total quantity of fresh grapes mentioned in subparagraphs (a) (i) and (iii) and paragraph (d).
(4) The details for levy are:
   (a) the amount of levy payable for the:
       (i) fresh grapes; and
       (ii) dried grapes; and
       (iii) grape juice; and
   (b) the amount of levy paid by the person lodging the return for the:
       (i) fresh grapes; and
       (ii) dried grapes; and
       (iii) grape juice; and
   (c) the amount of levy payable for the total quantity of prescribed goods to which the return relates; and
   (d) the amount of levy paid by the person for the total quantity of prescribed goods to which the return relates.

(5) A person who is the proprietor of more than 1 processing establishment must lodge a single return containing all the details mentioned in subclause (1) for each processing establishment of which the person is the proprietor.

(6) A reference in this clause to a quantity of prescribed goods is read as a reference to a number of tonnes of the goods expressed to the third decimal place.

11 What must be included in a return — intermediaries

(1) In addition to the information required by regulation 10, a return for a levy year lodged by an intermediary must state, in respect of the levy year:
   (a) the details for processing establishments, prescribed goods and levy mentioned in subclauses 10 (2), (3) and (4); and
   (b) the details for processing establishments mentioned in subclause (2).

   Note For offences in relation to returns, see section 24 of the Collection Act.

(2) The details are, for each processing establishment:
   (a) the proprietor’s full name; and
(b) the proprietor’s business address (not the address of a post office box or post office bag); and
(c) the proprietor’s ABN, if any; and
(d) if the proprietor is a company and does not have an ABN — its ACN.

12 What records must be kept

(1) The proprietor of a processing establishment must keep records that show, in respect of each levy year:
(a) the quantity of fresh grapes delivered to the establishment; and
(b) the quantity of dried grapes delivered to the establishment; and
(c) the number of litres, and the concentration of each strength, of grape juice delivered to the establishment; and
(d) the amount of levy payable for the total quantity of prescribed goods; and
(e) the amount of levy paid by the proprietor for the total quantity of prescribed goods.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
Schedule 21  Honey

1  Application
This Schedule applies to honey.

2  Definitions for Schedule 21
In this Schedule:
charge means:
(a) charge imposed by Schedule 9 to the Customs Charges Act; or
(b) EADR charge imposed on honey by clause 2 of Schedule 9 to the Customs Charges Regulations.
chargeable honey means honey on which charge is imposed.
designated sale means a sale of honey by a producer, except:
(a) to a first purchaser; or
(b) to a buying agent; or
(c) by a selling agent.
exporter, for chargeable honey, means the producer of the honey within the meaning of paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act.

Note  Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for chargeable honey, producer means the person who exports the product from Australia.
honey has the meaning given in clause 1 of Schedule 9 to the Customs Charges Act.
leviable honey means honey on which levy is imposed.
levy means:
(a) levy imposed by Schedule 14 to the Excise Levies Act; or
(b) EADR levy imposed on honey by clause 3 of Schedule 14 to the Excise Levies Regulations.

Note  Honey is defined as follows in clause 1 of Schedule 9 to the Customs Charges Act:
honey means honey that is produced in Australia.
3 What is a levy year

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a levy year for chargeable honey and leviable honey is a calendar year.

4 Who is a producer

For paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act:

(a) leviable honey is prescribed; and

(b) a person who uses leviable honey in the production of other goods is taken to be a producer.

*Note 1* Paragraph (a) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that for honey on which levy is imposed by clause 2 of Schedule 14 to the Excise Levies Act, *producer* means the person who owned the product immediately before sale.

*Note 2* Paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, *producer* means the person who, under the regulations, is to be taken to be the producer of the product.

*Note 3* Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable honey, *producer* means the person who exports the honey from Australia.

5 When are levy and charge due for payment — people who lodge quarterly returns

For section 6 of the Collection Act, levy or charge payable on honey for a quarter is due for payment by the end of the last day on which the return for the quarter must be lodged under clause 7.

*Note* For penalty for late payment, see section 15 of the Collection Act.

6 Who must lodge a quarterly return

(1) The following persons must lodge a return for a quarter:

(a) a first purchaser or buying agent who buys honey in the quarter;

(b) a selling agent who sells honey in the quarter;
(c) an exporter or exporting agent who exports honey in the quarter;
(d) a producer who uses honey in the production of other goods in the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) However, a person does not have to lodge quarterly returns in a levy year if:
(a) the person has applied for an exemption under clause 11A for the levy year and has not received notice of the Secretary’s decision; or
(b) the Secretary has granted the person an exemption for the levy year under paragraph 11C (1) (a), or has continued the person’s exemption for the levy year under paragraph 11D (1) (a); or
(c) the Secretary is required, under paragraph 11D (1) (a), to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.

7 When must a quarterly return be lodged
A return for a quarter must be lodged within 28 days after the end of the quarter to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

8 When is levy due for payment — producers who lodge annual returns
For section 6 of the Collection Act, levy payable on honey for a levy year is due for payment by the end of the last day on which the return for the levy year must be lodged under clause 10.

Note For penalty for late payment, see section 15 of the Collection Act.

9 Who must lodge an annual return
A producer of leviable honey must lodge a return for a levy year if, in that levy year:
(a) the producer:
(i) sells honey by designated sale; or
(ii) uses honey in the production of other goods; and
(b) the total weight of the honey so sold or used is more than 600 kilograms.

Note 1 For offences in relation to returns, see section 24 of the Collection Act.

Note 2 A person who has an exemption to lodge quarterly returns must still lodge an annual return if required to do so by this clause.

10 When must an annual return be lodged
A return for a levy year must be lodged on or before 28 February in the following levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

11 What must be included in a return
(1) In addition to the information required by regulation 10, a return for a quarter or levy year must state, in respect of the quarter or levy year:
   (a) for chargeable honey — the details mentioned in subclause (2); or
   (b) for leviable honey — the details mentioned in subclause (3).

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) For chargeable honey, the details are:
   (a) the port at which the honey was loaded for export; and
   (b) the date of its export; and
   (c) in the case of honey exported by sea — the name of the ship on which it is exported; and
   (d) in the case of honey exported by air — the name of the operator of the aircraft on which it is exported; and
   (e) the number of the export permit under which the honey is exported; and
   (f) the port of destination of the honey; and
   (g) the quantity of the honey exported; and
(h) the amount of charge payable on that quantity; and
(i) the amount of charge paid by the person lodging the return on that quantity.

(3) For leviable honey, the details are:
(a) the quantity of honey bought by the person lodging the return; and
(b) the quantity of the honey sold by designated sale; and
(c) the quantity of the honey sold other than by designated sale; and
(d) the quantity of the honey used in the production of other goods; and
(e) the total quantity of the honey so bought, sold or used; and
(f) the total amount of levy payable on that quantity; and
(g) the total amount of levy paid by the person lodging the return on that quantity.

11A Exemption from lodging quarterly returns
A person may apply for exemption from the requirement to lodge quarterly returns for a levy year if the person has reasonable grounds for believing that the sum of levy and charge payable by the person for the year is, or is likely to be, less than $2 000.

11B Form of application for exemption
(1) An application must include:
(a) the following details:
   (i) the applicant’s full name;
   (ii) the applicant’s business or residential address (not the address of a post office box or post office bag);
   (iii) if the applicant has a post office box or a post office bag address — that address;
   (iv) the applicant’s ABN, if any;
   (v) if the applicant is a company and does not have an ABN — its ACN; and
(b) a statement to the effect that the applicant believes that the applicant has incurred, or is likely to incur, a liability to pay levy or charge for the levy year to which the application relates; and

(c) a statement to the effect that the applicant believes that the amount of the liability is, or is likely to be, less than $2,000.

(2) An application must be sent to the Secretary’s postal address.

11C Grant or refusal of exemption

(1) The Secretary must, within 14 days after receiving an application:

(a) decide whether to grant the exemption; and

(b) give the applicant written notice of the decision.

(2) In deciding to grant an exemption, the Secretary must have regard to:

(a) information available to the Secretary about the amount of the levy or charge that the applicant is, or is likely to be, liable to pay for the levy year; and

(b) the amount of levy or charge that the applicant was liable to pay for the immediately preceding levy year.

11D Continuation of exemption

(1) If a person who is exempt from lodging quarterly returns for a levy year lodges an annual return for the year, the Secretary must, within 14 days after receiving the return:

(a) decide whether to continue the exemption for the next levy year; and

(b) give the person written notice of the decision.

(2) In deciding whether to continue an exemption, the Secretary must have regard to:

(a) information available to the Secretary about the amount of levy or charge that the person is, or is likely to be, liable to pay for the next levy year; and
(b) the amount of levy or charge that the person was liable to pay for the levy year to which the annual return relates.

11E When must a quarterly return be lodged if exemption refused or not continued

A person who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must lodge a return for each quarter of the year:
(a) if the quarter ended before the person received the notice — within 28 days of receiving the notice; and
(b) otherwise — within 28 days after the end of the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.

12 What records must be kept — bee-keepers

(1) A person who keeps bees must keep records showing, in respect of each month:
(a) the quantity of honey the bee-keeper had on hand at the beginning of the month; and
(b) the quantity of honey produced by the bee-keeper’s bees during the month; and
(c) the quantity of honey bought by the bee-keeper and the details of each purchase; and
(d) the quantity of honey the bee-keeper sold and the details of each sale; and
(e) the quantity of honey otherwise disposed of by the bee-keeper and the details of each disposal; and
(f) the quantity of honey the bee-keeper had on hand at the end of the month; and
(g) the amount of levy payable for the honey in the month; and
(h) the amount of levy paid by the bee-keeper for the honey for the month; and
(i) the details of any certificate given to the person under paragraph 2 (2) (c) of Schedule 14 to the Excise Levies Act.
Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.  
	note  For strict liability, see section 6.1 of the Criminal Code.

13 What records must be kept — first purchasers and agents

(1) A first purchaser, buying agent, or selling agent must keep the records mentioned in subclause (2) in respect of a month if, in that month, the first purchaser, buying agent or selling agent:

(a) bought honey; or
(b) sold honey; or
(c) used honey in the production of other goods.

Penalty: 10 penalty units.

(2) For subclause (1), the records are:

(a) the quantity of honey the person had on hand at the beginning of the month; and
(b) the quantity of honey produced; and
(c) the quantity of honey bought by the person and the details of each purchase; and
(d) the quantity of honey sold by the person and the details of each sale; and
(e) the quantity of honey otherwise disposed of by the person and the details of each disposal; and
(f) the quantity of honey the person had on hand at the end of the month; and
(g) the amount of levy payable for the honey; and
(h) the amount of levy paid by the person for the honey; and
(i) the details of any certificate given to the first purchaser, buying agent or selling agent under paragraph 2 (2) (c) of Schedule 14 to the Excise Levies Act.

(3) An offence under subclause (1) is an offence of strict liability.

note  For strict liability, see section 6.1 of the Criminal Code.
14 What records must be kept — producers, first purchasers, exporters or exporting agents

(1) A producer, first purchaser, exporter or exporting agent who exports honey in a month must keep records showing:
   (a) the quantity of honey exported by the person; and
   (b) the amount of charge payable for the honey; and
   (c) the amount of charge paid by the person for the honey.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

15 Exemption from record-keeping

Despite clauses 12, 13 and 14, a person is not required to keep records concerning the purchase or use of honey:
   (a) for domestic purposes; or
   (b) for other purposes not connected with:
      (i) keeping bees; or
      (ii) dealing in honey; or
      (iii) using honey in the production of other goods.

16 Export entry for honey exported after lodgement of return

(1) If a person has an export entry for the export of honey made under section 114 of the Customs Act 1901 in the circumstances mentioned in subclause (2), the person must keep a copy of the export entry as part of the person’s records for 2 years after the date on which the honey was exported.

Penalty: 5 penalty units.

(2) For subclause (1), the circumstances are:
   (a) the person has lodged a return for honey sold under a contract of sale that provides for the honey:
      (i) to be delivered to a place outside Australia; or
(ii) to be placed on board a ship or aircraft for export; and
(b) the person had not, when the return was lodged, placed the honey on board a ship or aircraft for export.

(3) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

17 Review of decisions

A person may apply to the Administrative Appeals Tribunal for the review of a decision of the Secretary:

(a) refusing, under paragraph 11C (1) (a), to grant an exemption; or
(b) refusing, under paragraph 11D (1) (a), to continue an exemption.
Primary Industries Levies and Charges Collection Regulations 1991

Statutory Rules 1991 No. 196 as amended

made under the

*Primary Industries Levies and Charges Collection Act 1991*

This compilation was prepared on 1 October 2006 taking into account amendments up to SLI 2006 No. 206

The text of any of those amendments not in force on that date is appended in the Notes section

This document has been split into four volumes

Volume 1 contains the Reader’s Guide, Regulations 1–12 and Schedules 1–21,

**Volume 2** contains Schedule 22 (Parts 1–26),

Volume 3 contains Schedules 23–36, and

Volume 4 contains Schedule 37 and the Notes

Each volume has its own Table of Contents

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Schedule 22  Horticultural products

Part 1  Definitions

1.1 Definitions for Schedule 22

In this Schedule:

charge means charge imposed under Schedule 10 to the Customs Charges Act or PHA charge imposed under Schedule 10 to the Customs Charges Regulations.

levy means levy imposed under Schedule 15 to the Excise Levies Act or PHA levy imposed under Schedule 15 to the Excise Levies Regulations.

personal details, for a person, means:
(a) the person’s full name; and
(b) the person’s business or residential address (not the address of a post office box or post office bag); and
(c) if the person has a post office box address or post office bag address — that address; and
(d) the person’s ABN, if any; and
(e) if the person is a company and does not have an ABN — its ACN.

Part 2  Almonds

2.1 Application

This Part applies to almonds.

2.2 Definitions for Part 2

In this Part:

almond means a nut of the almond tree or a hybrid of the almond tree that is generally accepted as an almond tree.
**chargeable almonds** means almonds on which charge is imposed.

**leviable almonds** means almonds on which levy is imposed.

**retail sale** means the sale of almonds by a producer of the almonds, except a sale:
(a) to a first purchaser, a buying or an exporting agent or an exporter; or
(b) through a selling agent.

*Note 1* Almonds are chargeable horticultural products — see Part 2 of Schedule 10 to the Customs Charges Regulations.

*Note 2* Almonds are leviable horticultural products — see Part 2 of Schedule 15 to the Excise Levies Regulations.

### 2.3 What is a levy year

For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for almonds is a financial year.

### 2.4 Who is a producer

For paragraph (b) of the definition of **producer** in subsection 4 (1) of the Collection Act, leviable almonds are prescribed.

*Note 1* Paragraph (b) of the definition of **producer** in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, **producer** means:
(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for that marketing law; or
(b) where paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

*Note 2* Paragraph (g) of the definition of **producer** in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products, **producer** means the person who exports the product from Australia.

### 2.5 When is charge or levy due for payment

For section 6 of the Collection Act, charge or levy payable on almonds for a quarter is due for payment:

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*Primary Industries Levies and Charges Collection Regulations 1991*
(a) if a return for the quarter is lodged within the period mentioned in clause 2.7 — on the day that the return is lodged; or

(b) if a return for the quarter is not lodged within the period mentioned in clause 2.7 — on the last day of that period.

Note For penalty for late payment, see section 15 of the Collection Act.

2.6 Who must lodge a return

The following persons must lodge a return for a quarter:

(a) a producer who sells almonds by retail sale in the quarter;

(b) a first purchaser or buying agent who buys almonds from a producer in the quarter;

(c) a selling agent who sells almonds for a producer in the quarter;

(d) an exporter or exporting agent who exports almonds in the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.

2.7 When must a return be lodged

A return for a quarter must be lodged within 28 days after the end of the quarter to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

2.8 What must be included in a return

In addition to the information required by regulation 10, a return for a quarter must state, in respect of the quarter, for almonds bought or sold and for which charge or levy is payable by the person lodging the return:

(a) whether the almonds are of the Nonpareil variety; and

(b) whether any of the almonds were bought or sold in their shells or shelled; and

(c) the weight at the first point of sale of each kind of the almonds; and
(d) the amount of charge or levy payable for each kind of the almonds; and
(e) the amount of charge or levy paid by the person lodging the return for each kind of the almonds.

Note For offences in relation to returns, see section 24 of the Collection Act.

2.9 What records must be kept

(1) A person mentioned in clause 2.6 must keep records showing, in respect of each levy year:
   (a) for almonds bought, sold, or exported by the person:
      (i) whether the almonds are of the Nonpareil variety; and
      (ii) whether any of the almonds were bought, sold or exported in their shells or shelled; and
      (iii) the weight at the first point of sale of each kind of the almonds; and
   (b) the amount of charge or levy payable for each kind of the almonds; and
   (c) the amount of charge or levy paid for each kind of the almonds; and
   (d) the total amount of charge or levy payable for the almonds; and
   (e) the total amount of charge or levy paid for the almonds; and
   (f) the details mentioned in subclause (2) for:
      (i) each person to whom almonds were sold, other than by retail sale; and
      (ii) each person from whom almonds were bought; and
   (g) for each person to whom almonds were exported:
      (i) the person’s full name; and
      (ii) the person’s business or residential address (not the address of a post office box or post office bag).

Penalty: 10 penalty units.
(2) For paragraph (1) (f), the details are:
   (a) the person’s full name; and
   (b) the person’s business or residential address (not the address of a post office box or post office bag); and
   (c) the person’s ABN, if any; and
   (d) if the person is a company and does not have an ABN — its ACN.

(3) An offence under subclause (1) is an offence of strict liability.

*Note* For strict liability, see section 6.1 of the *Criminal Code*.

Part 3  
**Apples and pears**

3.1 Application
This Part applies to apples and pears.

3.2 Definitions for Part 3
In this Part:

*apple* means a fruit of any species of the genus *Malus*.

*apple juice* includes:
(a) cider; and
(b) any other beverage distilled from apples.

*chargeable apples and pears* means apples and pears on which charge is imposed.

*class*, in relation to apples or pears, means any one of the following classes of apples or pears:
(a) apples, other than juicing apples or processing apples;
(b) pears, other than juicing pears or processing pears;
(c) juicing apples;
(d) juicing pears;
(e) processing apples;
(f) processing pears.
fruit juice includes:
(a) apple juice; and
(b) pear juice.

juicing apples means apples:
(a) sold by the producer to a buying agent or a first purchaser, or through a selling agent, for use in the production in Australia of fruit juice; or
(b) used by the producer in the production in Australia of fruit juice.

juicing pears means pears:
(a) sold by the producer to a buying agent or a first purchaser, or through a selling agent, for use in the production in Australia of fruit juice; or
(b) used by the producer in the production in Australia of fruit juice.

leviable apples and pears means apples and pears on which levy is imposed.

pear means a fruit of any species of the genus Pyrus, except fruits of the species Pyrus pyrifolia (nashi).

pear juice includes:
(a) perry; and
(b) any other beverage distilled from pears.

processing apples means apples:
(a) sold by the producer to a buying agent or a first purchaser, or through a selling agent, for use in the production in Australia of a processed product other than fruit juice; or
(b) used by the producer in the production in Australia of a processed product other than fruit juice.

processing pears means pears:
(a) sold by the producer to a buying agent or a first purchaser, or through a selling agent, for use in the production in Australia of a processed product other than fruit juice; or
(b) used by the producer in the production in Australia of a processed product other than fruit juice.
**retail sale**, for a sale of apples or pears by a producer, means a sale by the producer of the apples or pears, except a sale:

(a) to a buying agent or a first purchaser; or
(b) through a selling agent.

**specified amount** means:

(a) $2,000; or
(b) if an order under clause 3.20 is in force — the amount specified in that order.

*Note 1* Apples and pears are chargeable horticultural products — see Part 3 of Schedule 10 to the Customs Charges Regulations.

*Note 2* Apples and pears are leviable horticultural products — see Part 3 of Schedule 15 to the Excise Levies Regulations.

### 3.3 What is a levy year

For the definition of **levy year** in subsection 4(1) of the Collection Act, a levy year for apples and pears is a calendar year.

### 3.4 Who is a producer

For paragraph (b) of the definition of **producer** in subsection 4(1) of the Collection Act, leviable apples and pears are prescribed.

*Note 1* Paragraph (b) of the definition of **producer** in subsection 4(1) of the Collection Act provides that, for a product that is prescribed for that paragraph, **producer** means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or

(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

*Note 2* Paragraph (g) of the definition of **producer** in subsection 4(1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, **producer** means the person who exports the product from Australia.
3.5 When is charge or levy due for payment — people who lodge quarterly returns

For section 6 of the Collection Act, charge or levy payable on apples or pears for a quarter is due for payment:

(a) if a return for the quarter is lodged within the period mentioned in clause 3.7 — on the day that the return is lodged; or

(b) if a return for the quarter is not lodged within the period mentioned in clause 3.7 — on the last day of that period.

Note: For penalty for late payment, see section 15 of the Collection Act.

3.6 Who must lodge a quarterly return

(1) The following persons must lodge a return for a quarter:

(a) a first purchaser who buys apples or pears in the quarter;
(b) a buying agent who buys apples or pears in the quarter;
(c) a selling agent who sells apples or pears in the quarter;
(d) a person who exports apples or pears in the quarter.

Note: For offences in relation to returns, see section 24 of the Collection Act.

(2) However, a person mentioned in subclause (1) does not have to lodge quarterly returns for a levy year if:

(a) the person has applied under clause 3.15 for an exemption for the levy year and has not received notice of the Secretary’s decision; or

(b) the Secretary has granted the person an exemption for the levy year under clause 3.17, or has continued the person’s exemption under clause 3.18; or

(c) the Secretary is required under clause 3.18 to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.

3.7 When must a quarterly return be lodged

A quarterly return must be lodged within 28 days after the end of the quarter to which it relates.

Note: For offences in relation to returns, see section 24 of the Collection Act.
3.8 What must be included in a quarterly return

(1) In addition to the information required by regulation 10, a return for a quarter lodged by a first purchaser, buying agent or selling agent must state, in respect of the quarter:
   (a) the quantity of each class of apples, and of pears, bought, sold or used by the person lodging the return; and
   (b) the amount of levy payable for each of those quantities; and
   (c) the total of the amount of levy payable; and
   (d) the total amount of levy paid by that person.

   Note For offences in relation to returns, see section 24 of the Collection Act.

(2) In addition to the information required by regulation 10, a return for a quarter lodged by a person who has exported apples or pears must state, in respect of the quarter:
   (a) the quantity of apples, and of pears, exported by the person; and
   (b) the amount of charge payable:
      (i) for the apples; and
      (ii) for the pears; and
   (c) the total amount of charge payable for the apples and pears; and
   (d) the total amount of charge paid by the person for the apples and pears.

   Note For offences in relation to returns, see section 24 of the Collection Act.

3.9 When is charge or levy due for payment — people who lodge annual returns

For section 6 of the Collection Act, charge or levy payable on apples or pears for a levy year is due for payment:
   (a) if a return for the year is lodged before the day mentioned in clause 3.11 — on the day that the return is lodged; or
   (b) if a return for the year is not lodged before the day mentioned in clause 3.11 — on that day.

   Note For penalty for late payment, see section 15 of the Collection Act.
3.10 **Who must lodge an annual return**

(1) A producer must lodge an annual return for a levy year if, in that levy year:
   
   (a) the producer:
       
       (i) sold apples or pears by retail sale; or
       
       (ii) used juicing apples or juicing pears; or
       
       (iii) used processing apples or processing pears; and
   
   (b) the total quantity of the apples, pears, juicing apples, juicing pears, processing apples and processing pears mentioned in paragraph (a) is not less than 9 000 kilograms.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(2) A first purchaser who is exempt from lodging quarterly returns for a levy year must lodge an annual return for that levy year if, in that levy year, the first purchaser bought any apples or pears.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(3) A buying agent or selling agent who is exempt from lodging quarterly returns for a levy year must lodge an annual return for that levy year if, in that levy year, the agent bought or sold any apples or pears.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(4) A person who exports apples or pears who is exempt from lodging quarterly returns for a levy year must lodge an annual return for that levy year if, in that levy year, the person exported any apples or pears.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

3.11 **When must an annual return be lodged**

An annual return for a levy year must be lodged on or before 28 February in the following levy year.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
3.12 **What must be included in an annual return — producers**

In addition to the information required by regulation 10, a return for a levy year lodged by a producer must state, in respect of the levy year:

(a) the quantity of each class of apples, and of pears, sold or used by the producer; and

(b) the amount of levy payable for each of those quantities; and

(c) the total amount of levy payable for the apples and pears; and

(d) the total amount of levy paid by the producer for the apples and pears.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

3.13 **What must be included in an annual return — first purchasers and agents**

In addition to the information required by regulation 10, a return for a levy year lodged by a first purchaser, buying agent or selling agent must state, in respect of the levy year:

(a) the quantity of each class of apples, and of pears, bought or sold by the first purchaser or agent; and

(b) the total of the amounts of levy payable for those quantities; and

(c) the amount of levy previously paid by the first purchaser or agent in that levy year; and

(d) the net amount of levy payable for all classes of apples and pears; and

(e) the total amount of levy paid by the first purchaser or agent.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
3.14 **What must be included in an annual return — persons who export apples or pears**

In addition to the information required by regulation 10, a return for a levy year lodged by a person who exports apples or pears must state, in respect of the levy year:

(a) the quantity of apples, and of pears, exported by the person; and

(b) the amount of charge payable for the apples, and for the pears; and

(c) the total amount of charge payable for the apples and pears; and

(d) the total amount of charge paid by the person for the apples and pears.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

3.15 **Exemption from lodging quarterly returns**

(1) A first purchaser, buying agent, or selling agent may apply for exemption from the requirement to lodge quarterly returns for a levy year if that person has reasonable grounds for believing that the levy payable by the person for that levy year will be less than the specified amount.

(2) A person who exports apples or pears in a levy year may apply for exemption from the requirement to lodge quarterly returns for the year if the person has reason to believe that the charge payable by the producer for that levy year will be less than the specified amount.

3.16 **Form of application for exemption**

(1) An application for an exemption must state the following details:

(a) the applicant’s full name;

(b) the applicant’s business or residential address (not the address of a post office box or post office bag);

(c) if the applicant has a post office box or a post office bag address — that address;
(d) the applicant’s ABN, if any;
(e) if the applicant is a company and does not have an ABN — its ACN.

(2) If the applicant is a first purchaser, buying agent or selling agent, the application must include:
(a) a statement to the effect that the applicant is a first purchaser, a buying agent, or a selling agent, who will, or may, incur a liability under subsection 7(1) of the Collection Act in the levy year to which the application relates; and
(b) a statement to the effect that the applicant believes that the amount of the liability will be less than the specified amount.

(3) If the applicant is a person who exports apples or pears, the application must include:
(a) a statement to the effect that the applicant is a producer or exporting agent who will, or may, incur a liability under subsection 7(3) of the Collection Act in the levy year to which the application relates; and
(b) a statement to the effect that the applicant believes that the amount of the liability will be less than the specified amount.

(4) An application must be sent to the Secretary’s postal address.

3.17 Grant or refusal of exemption

(1) The Secretary must, within 14 days after receiving an application:
(a) decide whether to grant the exemption; and
(b) give the applicant written notice of the decision.

(2) In deciding whether to grant an exemption, the Secretary must take into account:
(a) the amount of levy or charge payable by the applicant in the preceding levy year; and
(b) any information that is available to the Secretary about the amount of the liability that the applicant is likely to incur under subsection 7 (1) or (3) of the Collection Act in the levy year to which the application relates.

3.18 Continuation of exemption

(1) If a person who is exempt from lodging quarterly returns for a levy year lodges an annual return for that year, the Secretary must, within 14 days after receiving the return:
(a) decide whether to continue the exemption for the next levy year; and
(b) give the person written notice of the decision.

(2) When deciding whether to continue a person’s exemption, the Secretary must have regard to:
(a) the amount of levy or charge payable by the person in the previous levy year; and
(b) any information that is available to the Secretary about the amount of the liability that the person is likely to incur under subsection 7 (1) or (3) of the Collection Act in the following levy year.

3.19 When must quarterly returns be lodged if exemption refused or not continued

A person who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must lodge a return for each quarter of the levy year:
(a) if the quarter ended before the person received the notice — within 28 days after receiving the notice; and
(b) otherwise — within 28 days of the end of the quarter to which the return relates.

Note For offences in relation to returns, see section 24 of the Collection Act.
3.20 Orders — specified amount

The Minister may specify, by order, an amount, not exceeding $5,000, for paragraph (b) of the definition of specified amount in clause 3.2.

3.21 What records must be kept — producers

(1) A producer must keep records showing, in respect of each quarter:
   (a) the quantity of each class of apples, and of pears, used by the producer or sold by retail sale by the producer; and
   (b) the amounts of levy and charge payable for each class of the apples and pears; and
   (c) the amounts of levy and charge paid by the producer for each class of the apples and pears.

   Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

   Note For strict liability, see section 6.1 of the Criminal Code.

3.22 What records must be kept — first purchasers

(1) A first purchaser of apples or pears must keep records showing, in respect of each quarter:
   (a) the quantity of each class of apples, and of pears, bought from a producer; and
   (b) the amounts of levy and charge payable for each class of the apples and pears; and
   (c) the amounts of levy and charge paid by the first purchaser for each class of the apples and pears.

   Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

   Note For strict liability, see section 6.1 of the Criminal Code.
3.23 **What records must be kept — agents**

(1) A buying agent and a selling agent of apples or pears must keep records showing, in respect of each quarter:

(a) the quantity of each class of apples, and of pears, bought or sold by the agent; and

(b) the amounts of levy and charge payable for each class of the apples and pears; and

(c) the amounts of levy and charge paid by the agent for each class of the apples and pears.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

*Note* For **strict liability**, see section 6.1 of the *Criminal Code*.

3.24 **What records must be kept — persons who export apples or pears**

(1) A person who exports apples or pears must keep records showing, in respect of each quarter:

(a) the quantity of apples and pears exported by the person; and

(b) the amounts of levy and charge payable for each class of the apples and pears; and

(c) the amounts of levy and charge paid by the person for each class of the apples and pears.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

*Note* For **strict liability**, see section 6.1 of the *Criminal Code*.

3.25 **Review of decisions**

A person may apply to the Administrative Appeals Tribunal for the review of a decision of the Secretary:

(a) refusing under paragraph 3.17 (1) (a) to grant an exemption; or

(b) refusing under paragraph 3.18 (1) (a) to continue an exemption.
Part 4 Avocados

4.1 Application
This Part applies to avocados.

4.2 Definitions for Part 4
In this Part:

*avocado* means a fruit of the species *Persea americana*.

*avocados in bulk* means avocados sold in bulk by weight by the producer to a first purchaser or through a selling agent or buying agent.

*chargeable avocados* means avocados on the export of which charge is imposed.

*deal* means sell, buy or export.

*exporter*, for chargeable avocados, means the producer of the avocados within the meaning of paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act.

*Note* Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.

*leviable avocados* means avocados on which levy is imposed.

*retail sale*, for a sale of avocados by a producer, means a sale by the producer of the product except a sale:
(a) to a first purchaser; or
(b) through a selling agent, a buying agent or an exporting agent.

*standard tray*, for avocados, means:
(a) a single layer tray of avocados, being a tray of the kind ordinarily used in the Australian horticultural industry for packing avocados; or
(b) if the avocados are not packed in a tray of that kind — 6 kilograms of avocados.

*Note* Avocados are chargeable horticultural products — see Part 4 of Schedule 10 to the Customs Charges Regulations.
4.3 What is a levy year

For the definition of *levy year* in subsection 4(1) of the Collection Act, a levy year for chargeable and leviable avocados is a calendar year.

4.4 Who is a producer

For paragraph (b) of the definition of *producer* in subsection 4(1) of the Collection Act, leviable avocados are prescribed.

*Note 1* Paragraph (b) of the definition of *producer* in subsection 4(1) of the Collection Act provides that, for a product that is prescribed for that paragraph, *producer* means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or

(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

*Note 2* Paragraph (g) of the definition of *producer* in subsection 4(1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.

4.5 When is charge or levy due for payment — people who lodge quarterly returns

For section 6 of the Collection Act, charge or levy payable on chargeable or leviable avocados for a quarter is due for payment:

(a) if a return for the quarter is lodged within the period mentioned in clause 4.7 — on the day that the return is lodged; or

(b) if a return for the quarter is not lodged within the period mentioned in clause 4.7 — on the last day of that period.

*Note* For penalty for late payment, see section 15 of the Collection Act.
4.6 Who must lodge a quarterly return

(1) Each of the following persons must lodge a return for a quarter:
   (a) a first purchaser who buys avocados in the quarter;
   (b) a buying agent who buys avocados in the quarter;
   (c) a selling agent who sells avocados in the quarter;
   (d) an exporter who exports avocados in the quarter;
   (e) an exporting agent who exports avocados in the quarter.

   Note For offences in relation to returns, see section 24 of the Collection Act.

(2) However, a person does not have to lodge quarterly returns for a levy year if:
   (a) the person has applied under clause 4.12 for an exemption for the levy year, and has not received notice of the Secretary’s decision; or
   (b) the Secretary has granted the person an exemption for that levy year under clause 4.14, or has continued the person’s exemption under clause 4.15; or
   (c) the Secretary is required under clause 4.15 to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.

4.7 When must a quarterly return be lodged

A quarterly return must be lodged within 28 days after the end of the quarter to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

4.8 When is charge or levy due for payment — people who lodge annual returns

For section 6 of the Collection Act, charge or levy payable on avocados for a levy year is due for payment:
   (a) if a return for the year is lodged before the day mentioned in clause 4.10 — on the day that the return is lodged; or
   (b) if a return for the year is not lodged before the day mentioned in clause 4.10 — on that day.

Note For penalty for late payment, see section 15 of the Collection Act.
4.9 Who must lodge an annual return

The following persons must lodge a return for a levy year:

(a) a producer who sells leviable avocados by retail sale in the levy year;

(b) a person who deals with leviable or chargeable avocados in the levy year and is exempt from lodging quarterly returns for the levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

4.10 When must an annual return be lodged

A return for a levy year must be lodged on or before 28 February in the following levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

4.11 What must be included in a return

In addition to the information required by regulation 10, a return for a quarter or levy year must state, in respect of the quarter or levy year:

(a) the quantity of leviable and chargeable avocados dealt with by the person lodging the return; and

(b) the amount of levy and charge payable for the avocados; and

(c) the amount of levy and charge paid by that person for the avocados.

Note For offences in relation to returns, see section 24 of the Collection Act.

4.12 Exemption from lodging quarterly returns

(1) A person may apply for exemption from the requirement to lodge quarterly returns for a levy year if the person has reasonable grounds for believing that the total quantity of avocados with which the person will, or is likely to, deal in that levy year is less than 6 000 standard trays.
(2) A reference in subclause (1) to the quantity of avocados with which a person will, or is likely to, deal in a levy year is a reference to:

(a) the quantity of avocados for which the person is, or may become, liable to pay levy or charge for the year; or

(b) the quantity of avocados for which the person is, or may become, liable to pay an amount under subsection 7 (1) or (3) of the Collection Act.

4.13 Form of application for exemption

(1) An application for exemption from the requirement to lodge quarterly returns for a levy year must include:

(a) the following details:

(i) the applicant’s full name;

(ii) the applicant’s business or residential address (not the address of a post office box or post office bag);

(iii) if the applicant has a post office box or a post office bag address — that address;

(iv) the applicant’s ABN, if any;

(v) if the applicant is a company and does not have an ABN — its ACN; and

(b) a statement to the effect that:

(i) the applicant is, or may become, liable to pay levy or charge for the year; or

(ii) that the applicant is, or may become, liable to pay an amount under subsection 7 (1) or (3) of the Collection Act for the year; and

(c) a statement to the effect that the applicant believes that the quantity of avocados for which the applicant will or may be liable to pay levy or charge, or an amount under subsection 7 (1) or (3) of the Collection Act, for the year will be less than 6 000 standard trays.

(2) An application must be sent to the Secretary’s postal address.
4.14 Grant or refusal of exemption

(1) The Secretary must, within 14 days after receiving an application:
(a) decide whether to grant the exemption; and
(b) give the applicant written notice of the decision.

(2) In deciding whether to grant the exemption, the Secretary must have regard to:
(a) the amount of levy or charge payable, or the amount payable by the applicant under subsection 7 (1) or (3) of the Collection Act, for the previous levy year; and
(b) any information that is available to the Secretary about the amount of the liability that the applicant is likely to incur in the levy year to which the application relates.

4.15 Continuation of exemption

(1) If a person who is exempt from lodging quarterly returns for a levy year lodges an annual return for that levy year, the Secretary must, within 14 days after receiving the return:
(a) decide whether to continue the exemption for the following levy year; and
(b) give the person written notice of the decision.

(2) When deciding whether to continue a person’s exemption, the Secretary must have regard to:
(a) the amount of levy or export charge payable by the person, or the amount of the person’s liability under subsection 7 (1) or (3) of the Collection Act, in the previous levy year; and
(b) any information that is available to the Secretary about the amount of the liability that the person is likely to incur in the following levy year.

4.16 When must quarterly returns be lodged if exemption not granted or continued

A person who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must lodge a return for each quarter of the levy year:
(a) if the quarter ended before the person received the notice — within 28 days of receiving the notice; and
(b) otherwise — within 28 days after the end of the quarter to which the return relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

4.17 What records must be kept — producers

(1) A producer must keep records showing, in respect of each quarter:
(a) the quantity of avocados sold by the producer by retail sale; and
(b) the amount of levy payable on the avocados; and
(c) the amount of levy paid by the producer for the avocados.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

4.18 What records must be kept — first purchasers and buying agents

(1) A first purchaser and a buying agent must keep records showing, in respect of each quarter:
(a) the quantity of avocados bought by the first purchaser or agent; and
(b) the amount of levy payable on the avocados; and
(c) the amount of levy paid by the first purchaser or agent for the avocados.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
4.19  **What records must be kept — exporters and exporting agents**

(1) An exporter or exporting agent must keep records showing, in respect of each quarter:
   (a) the quantity of avocados exported by the exporter or agent; and
   (b) the amount of charge payable on the avocados; and
   (c) the amount of charge paid by the exporter or agent for the avocados.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

*Note*  For *strict liability*, see section 6.1 of the *Criminal Code*.

4.20  **What records must be kept — selling agents**

(1) A selling agent must keep records showing, in respect of each quarter:
   (a) the quantity of avocados sold by the agent; and
   (b) the amount of levy payable on the avocados; and
   (c) the amount of levy paid by the agent for the avocados.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

*Note*  For *strict liability*, see section 6.1 of the *Criminal Code*.

4.21  **Review of decisions**

A person may apply to the Administrative Appeals Tribunal for review of a decision of the Secretary:

(a) refusing under paragraph 4.14 (1) (a) to grant an exemption; or
(b) refusing under paragraph 4.15 (1) (a) to continue an exemption.
Part 5  Cherries

5.1 Application
This Part applies to cherries.

5.2 Definitions for Part 5
In this Part:

cherry means a fruit of the species *Prunus avium*.

exporter means a producer of cherries for paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act.

Note  Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, producer means the person who exports the product from Australia.

retail sale means the sale of cherries by the producer of the cherries that is not a sale:
(a) to a first purchaser, a buying agent, an export agent or an exporter; or
(b) through a selling agent.

Note 1 Cherries are chargeable horticultural products — see Part 5 of Schedule 10 to the Customs Charges Regulations.

Note 2 Cherries are leviable horticultural products — see Part 5 of Schedule 15 to the Excise Levies Regulations.

5.3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for cherries is the period of 12 months beginning on 1 February in a year.

5.4 What is not a process
For the definition of process in subsection 4 (1) of the Collection Act, the following operations are prescribed for cherries:
(a) cleaning;
(b) sorting;
(c) grading;
(d) packing.

5.5 Who is a producer

For paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act, cherries are prescribed.

*Note 1* Paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, *producer* means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or

(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

*Note 2* Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.

5.6 When is charge or levy due for payment

For section 6 of the Collection Act, charge or levy payable on cherries for a levy year is due for payment:

(a) if a return for the year is lodged before the day mentioned in clause 5.8 — on the day that the return is lodged; or

(b) if a return for the year is not lodged before the day mentioned in clause 5.8 — on that day.

*Note* For penalty for late payment, see section 15 of the Collection Act.

5.7 Who must lodge a return

The following persons must lodge a return for cherries for a levy year:

(a) a first purchaser who, in the course of business, buys cherries (other than by retail sale) in the levy year;

(b) a buying agent who, in the course of business, buys cherries (other than by retail sale) in the levy year;

(c) a selling agent who sells cherries in the levy year;
(d) a producer who sells cherries by retail sale in the levy year;
(e) an exporter who exports cherries in the levy year;
(f) an exporting agent who exports cherries in the levy year.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

### 5.8 When must a return be lodged

A return for a levy year must be lodged on or before 28 February in the following levy year.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

### 5.9 What must be included in a return

In addition to the information required by regulation 10, a return for a levy year must state, in respect of the levy year:

(a) for cherries that were bought or sold (other than cherries that are exempt from levy) by the person lodging the return:
   (i) the quantity, in kilograms, of the cherries; and
   (ii) the amount of levy payable for the cherries; and
   (iii) the amount of levy paid by the person for the cherries; and

(b) for cherries that were exported (other than cherries that are exempt from charge) by the person lodging the return:
   (i) the quantity, in kilograms, of the cherries; and
   (ii) the amount of charge payable for the cherries; and
   (iii) the amount of charge paid by the person for the cherries; and

(c) the total amount of levy and charge payable for the cherries; and
(d) the total amount of levy and charge paid by the person for the cherries.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
5.10 What records must be kept

(1) A producer and a person mentioned in clause 5.7 must keep records showing, in respect of each levy year, the details mentioned in subclauses (2) and (4).

Penalty: 10 penalty units.

(2) For cherries bought or sold in a levy year (by retail sale or otherwise) by the person keeping the records, the details for subclause (1) are:

(a) the quantities, in kilograms, of the cherries bought or sold; and
(b) the details mentioned in subclause (3) for:
   (i) each person from whom cherries were bought; and
   (ii) each person to whom cherries were sold; and
(c) the amount of levy payable for the cherries at the first point of sale; and
(d) the amount of levy paid by the person for the cherries at the first point of sale; and
(e) the amount of levy payable on the cherries sold by retail sale; and
(f) the amount of levy paid by the person for the cherries sold by retail sale.

(3) For paragraph (2) (b), the details are:

(a) the person’s full name; and
(b) the person’s business or residential address (not the address of a post office box or post office bag); and
(c) the person’s ABN, if any; and
(d) if the person is a company and does not have an ABN — its ACN.

(4) For cherries exported in a levy year, the details for subclause (1) are:

(a) the quantity of cherries exported by the person; and
(b) for each person to whom cherries were exported:
   (i) the person’s full name; and
(ii) the person’s business or residential address (not the address of a post office box or post office bag); and
(c) the amount of charge payable for the cherries; and
(d) the amount of charge paid by the person for the cherries.

(5) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

Part 6 Chestnuts

6.1 Application

This Part applies to chestnuts.

6.2 Definitions for Part 6

In this Part:

chestnut means a peeled or unpeeled edible chestnut of the genus Castanea grown in Australia.

deal means sell, buy or export.

exporter, for chestnuts, means the producer of the chestnuts within the meaning of paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act.

Note Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, producer means the person who exports the product from Australia.

retail sale, for a sale of chestnuts by a producer, means a sale by the producer of the chestnuts except a sale to a first purchaser or through a selling agent, a buying agent or an exporting agent.

Note 1 Chestnuts are chargeable horticultural products — see Part 6 of Schedule 10 to the Customs Charges Regulations.

Note 2 Chestnuts are leviable horticultural products — see Part 6 of Schedule 15 to the Excise Levies Regulations.
6.3 What is a levy year

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a levy year for chestnuts is a financial year.

6.4 Who is a producer

For paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act, chestnuts are prescribed.

*Note 1* Paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, *producer* means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or

(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

*Note 2* Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.

6.5 Liability of intermediaries — exporting agents

For subsection 7 (3) of the Collection Act, chestnuts are prescribed.

*Note 1* Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, the amount of any charge due for payment on or in relation to the products that remains unpaid by the producer, and any penalty imposed under subsection 15 (1) of the Collection Act in relation to that charge.

*Note 2* Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.

6.6 When is charge or levy due for payment

For section 6 of the Collection Act, levy or charge payable for chestnuts for a quarter is due for payment:
(a) if a return for the quarter is lodged within the period mentioned in clause 6.8 — on the day that the return is lodged; or

(b) if a return for the quarter is not lodged within the period mentioned in clause 6.8 — on the last day of that period.

Note For penalty for late payment, see section 15 of the Collection Act.

6.7 Who must lodge a return

The following persons must lodge a return for a quarter:

(a) a producer who sells chestnuts by retail sale in the quarter;
(b) a first purchaser who buys chestnuts in the quarter;
(c) a buying agent who buys chestnuts in the quarter;
(d) a selling agent who sells chestnuts in the quarter;
(e) an exporter who exports chestnuts in the quarter;
(f) an exporting agent who exports chestnuts in the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.

6.8 When must a return be lodged

A return for a quarter must be lodged within 28 days after the end of the quarter to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

6.9 What must be included in a return

In addition to the information required by regulation 10, a return for a quarter must state, in respect of the quarter:

(a) the quantity of chestnuts dealt with by the person lodging the return; and

(b) the amount of levy payable for the chestnuts; and

(c) the amount of levy paid by the person for the chestnuts; and

(d) the amount of charge payable for the chestnuts; and
6.10 What records must be kept — producers

(1) A producer must keep records showing, in respect of each quarter:
   (a) the quantity, in kilograms, of chestnuts sold by the producer by retail sale; and
   (b) the amount of levy payable for the chestnuts; and
   (c) the amount of levy paid by the producer for the chestnuts.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

6.11 What records must be kept — first purchasers

(1) A first purchaser must keep records that show, for each purchase of chestnuts by the first purchaser directly from a producer:
   (a) the details of the producer mentioned in clause 6.16; and
   (b) the date the first purchaser received the chestnuts; and
   (c) the quantity, in kilograms, of chestnuts received; and
   (d) the amount of levy payable for the chestnuts; and
   (e) the amount deducted for payment of the levy in relation to the chestnuts from money:
      (i) received by the first purchaser on behalf of the producer; or
      (ii) payable by the first purchaser to the producer; and
   (f) the amount of levy paid by the first purchaser for the chestnuts.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
6.12 What records must be kept — buying agents

(1) A buying agent must keep records that show for each purchase of chestnuts by the buying agent directly from a producer:
   (a) the details of the producer mentioned in clause 6.16; and
   (b) the date the buying agent bought the chestnuts; and
   (c) the quantity, in kilograms, of chestnuts bought; and
   (d) the amount of levy payable for the chestnuts; and
   (e) the amount deducted for payment of the levy in relation to
      the chestnuts from money:
         (i) received by the buying agent on behalf of the
             producer; or
         (ii) payable by the buying agent to the producer; and
   (f) the amount of levy paid by the buying agent for the
      chestnuts.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

   Note For strict liability, see section 6.1 of the Criminal Code.

6.13 What records must be kept — exporters

(1) An exporter must keep records showing, for each consignment of chestnuts exported by the exporter in a quarter:
   (a) the date the consignment was exported; and
   (b) the quantity, in kilograms, of chestnuts in the
      consignment; and
   (c) the amount of charge payable for the chestnuts; and
   (d) the amount of charge paid by the exporter for the
      chestnuts.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

   Note For strict liability, see section 6.1 of the Criminal Code.
6.14 **What records must be kept — exporting agents**

(1) An exporting agent must keep records showing, for each consignment of chestnuts exported by the exporting agent in a quarter:

(a) the details of the producer mentioned in clause 6.16; and
(b) the date the consignment was exported; and
(c) the quantity, in kilograms, of chestnuts in the consignment; and
(d) the amount of charge payable for the chestnuts; and
(e) the amount deducted for payment of the charge in relation to the chestnuts from money:
   (i) received by the exporting agent on behalf of the producer; or
   (ii) payable by the exporting agent to the producer; and
(f) the amount of export charge paid by the exporting agent for the chestnuts.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

*Note* For strict liability, see section 6.1 of the *Criminal Code*.

6.15 **What records must be kept — selling agents**

(1) A selling agent must keep records that show for each sale of chestnuts by the selling agent in a quarter:

(a) the details of the producer mentioned in clause 6.16; and
(b) the date of the sale; and
(c) the quantity, in kilograms, of chestnuts sold; and
(d) the amount of levy payable for the chestnuts; and
(e) the amount deducted for payment of the levy in relation to the chestnuts from money:
   (i) received by the selling agent on behalf of the producer; or
   (ii) payable by the selling agent to the producer; and
(f) the amount of levy paid by the selling agent for the chestnuts.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

6.16 Details of producer for records

For paragraphs 6.11 (a), 6.12 (a), 6.14 (a) and 6.15 (a), the details are:

(a) the producer’s full name; and
(b) the producer’s business or residential address (not the address of a post office box or post office bag); and
(c) the producer’s ABN, if any; and
(d) if the producer is a company and does not have an ABN — its ACN.

Part 7 Citrus

7.1 Application

This Part applies to citrus.

7.2 Definitions for Part 7

In this Part:

box, in relation to citrus, means:

(a) a container of a kind:

(i) ordinarily used in the Australian horticultural industry for packing citrus; and
(ii) ordinarily known in that industry as a bushel box or 30 litre box; or

(b) if the citrus is not packed in a container of the kind referred to in paragraph (a):

(i) in the case of grapefruit — 16.67 kilograms; and
(ii) in the case of other citrus — 20 kilograms.
citrus means fruit of any species of the genus \textit{Citrus}, the genus \textit{Fortunella} or any plant originating as a result of hybridisation between, or within, either of these genera and includes the fruit of plants commonly known as calomindin, citrons, cumquats, grapefruit, lemons, limes, mandarins, oranges, pummellos (pomelos), sevilles, tangelos, tangerines and tangors.

citrus in bulk means citrus:
(a) sold in bulk by the producer to a first purchaser or to a buying agent or through a selling agent; or
(b) used by the producer in the production in Australia of fruit juices or any other processed product.

class, for citrus, means any one of the following classes:
(a) citrus (except oranges) in bulk;
(b) citrus (except oranges) not in bulk;
(c) oranges in bulk;
(d) oranges not in bulk.

exported in bulk means exported in a container where the mass of citrus in the container exceeds 30 kilograms.

oranges means fruit of:
(a) the species \textit{Citrus sinensis L}; or
(b) any plant originating as a result of hybridisation within that species.

retail sale, in relation to a sale of citrus by a producer, means a sale of citrus except a sale to a first purchaser or to a buying agent or through a selling agent.

sold in bulk, in relation to citrus transported, or to be transported, in a container, means sold where the mass of citrus in the container exceeds 30 kilograms.

specified amount means:
(a) $1 000; or
(b) if an order made under clause 7.21 is in force — the amount specified in the order.

Note 1 Citrus are chargeable horticultural products — see Part 7 of Schedule 10 to the Customs Charges Regulations.

Note 2 Citrus are leviable horticultural products — see Part 7 of Schedule 15 to the Excise Levies Regulations.
7.3 **What is a levy year**

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a levy year for citrus is a calendar year.

7.4 **Who is a producer**

For paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act, citrus is prescribed.

*Note 1* Paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, *producer* means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or

(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

*Note 2* Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.

7.5 **When is charge or levy due for payment — people who lodge quarterly returns**

For section 6 of the Collection Act, charge or levy payable on citrus for a quarter is due for payment on the last day on which the quarterly return for the quarter must be lodged under clause 7.7.

*Note* For penalty for late payment, see section 15 of the Collection Act.

7.6 **Who must lodge a quarterly return**

(1) The following persons must lodge a return for a quarter:

(a) a first purchaser who purchases citrus in the quarter;

(b) a buying agent who buys citrus in the quarter;

(c) a selling agent who sells citrus in the quarter;

(d) a person who exports citrus in the quarter.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
(2) However, a person does not have to lodge quarterly returns for a levy year if:
   (a) the person has applied under clause 7.16 for an exemption for the year and has not received notice of the Secretary’s decision; or
   (b) the Secretary has granted the person an exemption for the year under clause 7.18 or has continued the person’s exemption under clause 7.19; or
   (c) the Secretary is required under subclause 7.19 to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.

7.7 When must a quarterly return be lodged

A quarterly return must be lodged within 28 days after the end of the quarter to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

7.8 What must be included in a quarterly return — first purchasers and agents

In addition to the information required by regulation 10, a return for a quarter lodged by a first purchaser, buying agent or selling agent must state, in respect of the quarter:

(a) the quantity of each class of citrus:
   (i) bought by the first purchaser or agent for use in the production of fruit juice; or
   (ii) sold by the first purchaser or agent for use in the production of fruit juice; or
   (iii) used by the first purchaser or agent in the production of fruit juice; and

(b) the quantity of each class of citrus:
   (i) bought by the first purchaser or agent for use in the production of any other processed product; or
   (ii) sold by the first purchaser or agent for use in the production of any other processed product; or
   (iii) used by the first purchaser or agent in the production of any other processed product; and
(c) the quantity of each class of citrus bought, sold or used by
the first purchaser or agent for purposes other than use in
the production of fruit juice or any other processed
product; and

(d) the amount of levy payable for each quantity of each class
of citrus mentioned in paragraphs (a), (b) and (c); and

(e) the total amount of levy payable for the citrus; and

(f) the total amount of levy paid by the first purchaser or
agent for the citrus.

Note For offences in relation to returns, see section 24 of the Collection
Act.

7.9 What must be included in a quarterly return —
persons who export citrus

In addition to the information required by regulation 10, a
return for a quarter lodged by a person who exports citrus must
state, in respect of the quarter:

(a) the quantity of each class of citrus exported by the person;
and

(b) the amount of charge payable for each quantity of citrus
exported; and

(c) the total amount of charge payable for the citrus; and

(d) the total amount of charge paid by the person for the
citrus.

Note For offences in relation to returns, see section 24 of the Collection
Act.

7.10 When is charge or levy due for payment — people
who lodge annual returns

For section 6 of the Collection Act, charge or levy payable on
citrus for a levy year is due for payment on the last day on
which the annual return for the levy year must be lodged under
clause 7.12.

Note For penalty for late payment, see section 15 of the Collection Act.
7.11 **Who must lodge an annual return**

(1) A producer must lodge a return for a levy year if, in that levy year:

(a) the producer:
   
   (i) sold citrus by retail sale; or
   
   (ii) used citrus in the production of fruit juice or any other processed product; and

(b) the total quantity of citrus so sold or used is not less than 500 boxes.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(2) A first purchaser who is exempt from lodging quarterly returns for a levy year must lodge a return for that levy year if, in that levy year, the first purchaser bought citrus.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(3) A buying agent or selling agent who is exempt from lodging quarterly returns for a levy year must lodge a return for that levy year if, in that levy year, the agent bought or sold citrus.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(4) A person who is exempt from lodging quarterly returns for a levy year must lodge a return for that levy year if, in that levy year, the person exported citrus.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

7.12 **When must an annual return be lodged**

A return for a levy year must be lodged on or before 28 February in the following levy year.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
7.13 What must be included in an annual return — producers

(1) In addition to the information required by regulation 10, a return for a levy year lodged by a producer must state, in respect of the levy year:

(a) the quantity of each class of citrus sold or used by the producer; and

(b) the amount of levy payable for each of those quantities; and

(c) the total amount of levy payable for the citrus; and

(d) the total amount of levy paid by the producer for the citrus.

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) This clause does not apply to citrus in respect of which an agreement has been entered into under section 10 or 11 of the Collection Act.

7.14 What must be included in an annual return — first purchasers and agents

(1) In addition to the information required by regulation 10, a return for a levy year lodged by a first purchaser, buying agent or selling agent must state, in respect of the levy year:

(a) the quantity of each class of citrus bought or sold by the first purchaser or agent; and

(b) the total of the amounts of levy payable for those quantities; and

(c) the amount of levy previously paid by the first purchaser or agent for the citrus; and

(d) the net amount of levy payable for all classes of citrus; and

(e) the total amount of levy paid by the first purchaser or agent for the citrus.

Note For offences in relation to returns, see section 24 of the Collection Act.
(2) This clause does not apply to citrus in respect of which an agreement has been entered into under section 10 or 11 of the Collection Act.

7.15 What must be included in an annual return — persons who export citrus

(1) In addition to the information required by regulation 10, a return for a levy year lodged by a person who exports citrus must state, in respect of the levy year:

(a) the quantity of each class of citrus exported by the person; and

(b) the amount of charge payable for each quantity; and

(c) the total amount of charge payable; and

(d) the total amount of charge paid by the person for the citrus.

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) This clause does not apply to citrus in respect of which an agreement has been entered into under section 10 or 11 of the Collection Act.

7.16 Exemption from lodging quarterly returns

(1) A first purchaser, a buying agent or a selling agent may apply for exemption from the requirement to lodge quarterly returns for a levy year if the first purchaser, a buying agent or a selling agent has reasonable grounds for believing that the levy payable by the first purchaser, a buying agent or a selling agent for the year will be less than the specified amount.

(2) A person who exports citrus may apply for exemption from the requirement to lodge quarterly returns for a levy year if the person has reasonable grounds for believing that the charge payable by the person for the year will be less than the specified amount.

7.17 Form of application for exemption

(1) An application for an exemption must state:
(a) the applicant’s full name; and  
(b) the applicant’s business or residential address (not the address of a post office box or post office bag); and  
(c) if the applicant has a post office box or a post office bag address — that address; and  
(d) the applicant’s ABN, if any; and  
(e) if the applicant is a company and does not have an ABN — its ACN.

(2) If the applicant is a first purchaser, buying agent or selling agent, the application must include:

(a) a statement to the effect that the applicant is a first purchaser, or a buying agent, or a selling agent, who will, or may, incur a liability under subsection 7 (1) of the Collection Act in the levy year to which the application relates; and  
(b) a statement to the effect that the applicant believes that the amount of the liability will be less than the specified amount.

(3) If the applicant is a person who exports citrus, the application must include:

(a) a statement to the effect that the applicant is a producer or exporting agent who will, or may, incur a liability under subsection 7 (3) of the Collection Act in the levy year to which the application relates; and  
(b) a statement to the effect that the applicant believes that the amount of the liability will be less than the specified amount.

(4) An application must be sent to the Secretary’s postal address.

7.18 Grant or refusal of exemption

(1) The Secretary must, within 14 days after receiving an application:

(a) decide whether to grant the exemption; and  
(b) give the applicant written notice of the decision.
(2) When deciding whether to grant an exemption, the Secretary must have regard to:
   a) the amount of levy or charge payable by the applicant in the preceding levy year; and
   b) any information that is available to the Secretary about the amount of the liability that the applicant is likely to incur under subsection 7 (1) or (3) of the Collection Act in the calendar year to which the application relates.

### 7.19 Continuation of exemption

(1) If a person who is exempt from lodging quarterly returns for a levy year lodges an annual return for that year, the Secretary must, within 14 days after receiving the return:
   a) decide whether to continue the exemption for the following levy year; and
   b) give the person written notice of the decision.

(2) When deciding whether to continue a person’s exemption, the Secretary must have regard to:
   a) the amount of levy or charge payable by the person in the preceding levy year; and
   b) any information that is available to the Secretary about the amount of the liability that the person is likely to incur under subsection 7 (1) or (3) of the Collection Act in the following levy year.

### 7.20 When must quarterly returns be lodged if exemption refused or not continued

A person who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must lodge a return for each quarter of the year:
   a) if the quarter ended before the person received the notice — within 28 days of receiving the notice; and
   b) otherwise — within 28 days after the end of the quarter to which the return relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
7.21 **Orders — specified amount**

The Minister may, by order, specify an amount, not exceeding $5 000, for paragraph (b) of the definition of *specified amount* in clause 7.2.

7.22 **What records must be kept — producers**

(1) A producer must keep records showing, in respect of each quarter:

(a) the quantity of each class of citrus sold by the producer by retail sale; and

(b) the quantity of citrus used by the producer in the production of fruit juice; and

(c) the quantity of citrus used by the producer in the production of any processed product except fruit juice; and

(d) the amount of levy payable on each class of citrus; and

(e) the amount of levy paid by the producer for each class of citrus.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

*Note* For strict liability, see section 6.1 of the *Criminal Code*.

7.23 **What records must be kept — first purchasers and buying agents**

(1) A first purchaser or buying agent must keep records showing, in respect of each quarter, for each class of citrus bought:

(a) the quantity bought by the first purchaser or agent for use in the production of fruit juice; and

(b) the quantity bought by the first purchaser or agent for use in the production of any processed product except fruit juice; and

(c) the quantity bought by the first purchaser or agent for purposes other than use in the production of fruit juice or any other processed product; and

(d) the amount of levy payable on each class of citrus; and
(e) the amount of levy paid by the first purchaser or agent for each class of citrus.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

7.24 What records must be kept — selling agents

(1) A selling agent must keep records showing, in respect of each quarter, for each class of citrus sold by the agent:

(a) the quantity sold for use in the production of fruit juice; and

(b) the quantity sold for use in the production of any processed product except fruit juice; and

(c) the quantity sold for purposes other than use in the production of fruit juice or any other processed product; and

(d) the amount of levy payable on each class of citrus; and

(e) the amount of levy paid by the agent for each class of citrus.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

7.25 What records must be kept — persons who export citrus

(1) A person who exports citrus must keep records showing, in respect of each quarter:

(a) the quantity of each class of citrus exported by the person; and

(b) the amount of charge payable on each class of citrus; and

(c) the amount of charge paid by the person for each class of citrus.

Penalty: 10 penalty units.
(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

7.26 Review of decisions

A person may apply to the Administrative Appeals Tribunal for the review of a decision of the Secretary:

(a) refusing under paragraph 7.18 (1) (a) to grant an exemption; or

(b) refusing under paragraph 7.19 (1) (a) to continue an exemption.

Part 8 Custard apples

8.1 Application

This Part applies to custard apples.

8.2 Definitions for Part 8

In this Part:

bulk custard apples means custard apples which are not packed in a standard tray or a standard box.

custard apple means a fruit:

(a) of the species Annona cherimola, Annona muricata, Annona reticulata or Annona squamosa; or

(b) of a hybrid between, or within, any of these species.

exporter means a producer of custard apples for the purposes of paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act.

Note Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, producer means the person who exports the product from Australia.

retail sale means a sale of any custard apples by a producer, but does not include a sale to a first purchaser or through a selling agent, a buying agent or an exporting agent.
**standard box** means:
(a) a box of custard apples, being a box of the kind ordinarily used in the Australian horticultural industry for packing custard apples; or
(b) if the custard apples are packed in another kind of box — 10 kilograms of custard apples.

**standard tray** means:
(a) a single layer tray of custard apples, being a tray of a kind ordinarily used in the Australian horticultural industry for packing custard apples; or
(b) if the custard apples are packed in another kind of tray — 7 kilograms of custard apples.

*Note 1* Custard apples are chargeable horticultural products — see Part 8 of Schedule 10 to the Customs Charges Regulations.

*Note 2* Custard apples are leviable horticultural products — see Part 8 of Schedule 15 to the Excise Levies Regulations.

### 8.3 What is a levy year
For the definition of *levy year* in subsection 4 (1) of the Collection Act, a levy year for custard apples is a calendar year.

### 8.3A What is not a process
For the definition of *process* in subsection 4 (1) of the Collection Act, the following operations are prescribed for custard apples:
(a) fruit conditioning processes including storage and ripening;
(b) cleaning;
(c) sorting;
(d) grading;
(e) packing.
8.3B Who is a processor

Custard apples are declared to be a product to which paragraph (b) of the definition of processor in subsection 4 (1) of the Collection Act applies.

Note Paragraph (b) of the definition of processor in subsection 4 (1) of the Collection Act provides that, in relation to a collection product declared by the regulations to be a product to which that paragraph applies, processor means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case processor means the proprietor of that other establishment.

8.4 Who is a producer

For paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act, custard apples are prescribed.

Note 1 Paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, producer means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or

(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

Note 2 Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, producer means the person who exports the product from Australia.

8.5 When is charge or levy due for payment — people who lodge quarterly returns

For section 6 of the Collection Act, charge or levy payable on custard apples for a quarter is due for payment on the last day on which the quarterly return for the quarter must be lodged under clause 8.6A.

Note For penalty for late payment, see section 15 of the Collection Act.
8.6 **Who must lodge a quarterly return**

(1) The following persons must lodge a return for custard apples for a quarter:

(a) a first purchaser who, in the course of business, buys custard apples in the quarter (except by a retail sale);

(b) a buying agent who, in the course of business, buys custard apples in the quarter (except by a retail sale);

(c) a selling agent who sells custard apples in the quarter;

(d) an exporter who exports custard apples in the quarter;

(e) an exporting agent who exports custard apples in the quarter;

(f) a producer who sells custard apples in the quarter, other than by retail sale or by selling directly to a processor for processing.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(2) However, a person does not have to lodge quarterly returns for a levy year if:

(a) the person has applied for an exemption under clause 8.8A for the levy year and has not received notice of the Secretary’s decision; or

(b) the Secretary has granted the person an exemption for the levy year under clause 8.8C, or has continued the person’s exemption for the levy year under clause 8.8D; or

(c) the Secretary is required, under clause 8.8D, to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.

8.6A **When must a quarterly return be lodged**

A return for a quarter must be lodged within 28 days after the end of the quarter to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
8.6B  **When is charge or levy due for payment — people who lodge annual returns**

For section 6 of the Collection Act, charge or levy payable on custard apples for a levy year is due for payment on the last day on which the annual return for the levy year must be lodged under clause 8.7.

*Note*  For penalty for late payment, see section 15 of the Collection Act.

8.6C  **Who must lodge an annual return**

An annual return for a levy year must be lodged by a person who:

(a)  is described in subclause 8.6 (1); and

(b)  is exempt from lodging quarterly returns for the levy year under clause 8.8C or 8.8D.

*Note*  For offences in relation to returns, see section 24 of the Collection Act.

8.7  **When must an annual return be lodged**

A return for a levy year must be lodged on or before 28 February in the following levy year.

*Note*  For offences in relation to returns, see section 24 of the Collection Act.

8.8  **What must be included in a return**

In addition to the information required by regulation 10, a return for a quarter or levy year must state, in respect of the quarter or levy year:

(a)  for custard apples bought or sold by the person lodging the return for which levy is payable:

(i)  the quantity, in kilograms, of the custard apples; and

(ii)  the amount of levy payable for the custard apples; and

(iii)  the amount of levy paid for the custard apples; and

(b)  for custard apples exported by the person lodging the return for which charge is payable:

(i)  the quantity, in kilograms, of the custard apples; and
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(ii) the amount of charge payable for the custard apples; and
(iii) the amount of charge paid for the custard apples; and
(c) the total amount of levy and charge payable for the custard apples; and
(d) the total amount of levy and charge paid by the person lodging the return for the custard apples.

Note  For offences in relation to returns, see section 24 of the Collection Act.

8.8A  Exemption from lodging quarterly returns
A person may apply for exemption from the requirement to lodge quarterly returns for a levy year if the person has reasonable grounds for believing that the sum of levy and charge payable by the person for the year is, or is likely to be, less than $500.

8.8B  Form of application for exemption
(1) An application must include:
(a) the following details:
   (i) the applicant’s full name;
   (ii) the applicant’s business or residential address (not the address of a post office box or post office bag);
   (iii) if the applicant has a post office box or post office bag address — that address;
   (iv) the applicant’s ABN, if any;
   (v) if the applicant is a company and does not have an ABN — its ACN; and
(b) a statement to the effect that the applicant believes that the applicant has incurred, or is likely to incur, a liability to pay levy or charge for the levy year to which the application relates; and
(c) a statement to the effect that the applicant believes that the amount of the liability is, or is likely to be, less than $500.

(2) An application must be sent to the Secretary’s postal address.
8.8C  Grant or refusal of exemption

(1) The Secretary must, within 14 days after receiving an application:
   (a) decide whether to grant the exemption; and
   (b) give the applicant written notice of the decision.

(2) In deciding to grant an exemption, the Secretary must have regard to:
   (a) information available to the Secretary about the amount of the levy or charge that the applicant is, or is likely to be, liable to pay for the levy year; and
   (b) the amount of levy or charge that the applicant was liable to pay for the immediately preceding levy year.

8.8D  Continuation of exemption

(1) If a person who is exempt from lodging quarterly returns for a levy year lodges an annual return for the year, the Secretary must, within 14 days after receiving the return:
   (a) decide whether to continue the exemption for the next levy year; and
   (b) give the person written notice of the decision.

(2) In deciding whether to continue an exemption, the Secretary must have regard to:
   (a) information available to the Secretary about the amount of levy or charge that the person is, or is likely to be, liable to pay for the next levy year; and
   (b) the amount of levy or charge that the person was liable to pay for the levy year to which the annual return relates.

8.8E  When must a quarterly return be lodged if exemption refused or not continued

A person who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must lodge a return for each quarter of the year:
   (a) if the quarter ended before the person received the notice — within 28 days of receiving the notice; and
(b) otherwise — within 28 days after the end of the quarter to which the return relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

8.9 What records must be kept

(1) The following persons must keep records showing, for a levy year, the details mentioned in subclause (2):
(a) a person mentioned in subclause 8.6 (1);
(b) a producer.

Penalty: 10 penalty units.

(2) For subclause (1), the details are:
(a) the quantities, in kilograms, of custard apples bought, sold (by retail sale or otherwise) or exported by the person keeping the records; and
(b) the amount of levy and charge payable on the quantities; and
(c) the amount of levy and charge paid by the person keeping the records on the quantities; and
(d) the details mentioned in subclause (3) for each person:
   (i) to whom a person mentioned in subclause (1) sold custard apples, other than by retail sale; and
   (ii) from whom the person bought custard apples; and
(e) the name and business or residential address (not the address of a post office box or post office bag) of each person to whom the person exported custard apples; and
(f) the total quantity, in kilograms, of custard apples:
   (i) sold by the person keeping the records to each person mentioned in subparagraph (d) (i); and
   (ii) bought by the person keeping the records from each person mentioned in subparagraph (d) (ii); and
   (iii) exported by the person keeping the records to each person mentioned in paragraph (e).

(3) For paragraph (2) (d), the details are:
(a) the person’s full name; and
(b) the person’s business or residential address (not the address of a post office box or post office bag); and
(c) the person’s ABN, if any; and
(d) if the person is a company and does not have an ABN — its ACN.

(4) An offence under subclause (1) is an offence of strict liability.

Note  For strict liability, see section 6.1 of the Criminal Code.

8.10 Review of decisions
A person may apply to the Administrative Appeals Tribunal for the review of a decision of the Secretary:
(a) refusing under paragraph 8.8C (1) (a) to grant an exemption; or
(b) refusing under paragraph 8.8D (1) (a) to continue an exemption.

Part 9 Dried vine fruits

9.1 Application
This Part applies to dried vine fruits.

9.2 Definitions for Part 9
In this Part:
deal, for dried vine fruits, means to sell, buy or export the fruits.

dried vine fruits means dried grapes.

exporter, in relation to dried vine fruits, means the producer of the fruits within the meaning of paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act.

Note  Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, producer means the person who exports the product from Australia.

retail sale, in relation to a sale of dried vine fruits by a producer, means a sale by the producer of the fruits except a
sale to a first purchaser or through a selling agent, buying agent or exporting agent.

Note 1  Dried vine fruits are chargeable horticultural products — see Part 9 of Schedule 10 to the Customs Charges Regulations.

Note 2  Dried vine fruits are leviable horticultural products — see Part 9 of Schedule 15 to the Excise Levies Regulations.

9.3  What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for dried vine fruits is a calendar year.

9.4  Who is a processor
Paragraph (b) of the definition of processor in subsection 4 (1) of the Collection Act applies to dried vine fruits.

Note  Paragraph (b) of the definition of processor in subsection 4 (1) of the Collection Act provides that, in relation to a collection product declared by the Regulations to be a product to which that paragraph applies, processor means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case processor means the proprietor of that other establishment.

9.5  Who is a producer
For paragraph (h) of the definition of producer in subsection 4 (1) of the Collection Act, dried vine fruits are prescribed.

Note 1  Paragraph (h) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, producer means:

(a)  where a person is the producer of the product and the proprietor of the processing establishment at which the product is processed — that person; or

(b)  in any other case — the person who was the owner of the product immediately before delivery to a processing establishment.

Note 2  Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, producer means the person who exports the product from Australia.
9.6 Liability of intermediaries for charge — exporting agents

For subsection 7 (3) of the Collection Act, dried vine fruits are prescribed.

Note 1 Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, the amount of any charge due for payment on or in relation to the products that remains unpaid by the producer, and any penalty imposed under section 15 of the Collection Act in relation to that charge.

Note 2 Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, producer means the person who exports the product from Australia.

9.7 Liability of intermediaries — exemption for first purchasers, buying agents and selling agents

Section 7 of the Collection Act does not apply to the following persons if they buy dried vine fruits from, or sell dried vine fruits to, a producer who processes the fruits and sells them otherwise than by retail sale:

(a) a first purchaser;
(b) a buying agent;
(c) a selling agent.

9.8 When is charge or levy due for payment — people who lodge monthly returns

For section 6 of the Collection Act, charge or levy payable for dried vine fruits for a month is due for payment:

(a) if a return for the month is lodged within the period mentioned in clause 9.10 — on the day that the return is lodged; or

(b) if a return for the month is not lodged within the period mentioned in clause 9.10 — on the last day of that period.

Note For penalty for late payment, see section 15 of the Collection Act.
9.9 **Who must lodge a monthly return**

(1) The following persons must lodge a return for a month:
   - (a) a first purchaser who buys dried vine fruits in the month;
   - (b) a buying agent who buys dried vine fruits in the month;
   - (c) a selling agent who sells dried vine fruits in the month;
   - (d) an exporting agent who exports dried vine fruits in the month;
   - (e) an exporter who exports dried vine fruits in the month;
   - (f) a producer who processes dried vine fruits and sells them otherwise than by retail sale in the month.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(2) However, a person does not have to lodge monthly returns for a levy year if:
   - (a) the person has applied under clause 9.15 for an exemption for the year and has not received notice of the Secretary’s decision; or
   - (b) the Secretary has granted the person an exemption for the year under clause 9.17, or has continued the person’s exemption under clause 9.18; or
   - (c) the Secretary is required under clause 9.18 to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.

9.10 **When must a monthly return be lodged**

A return for a month must be lodged within 1 month and 14 days after the end of the month in which the dried vine fruits cease to be under the control of:
   - (a) the person who is required to lodge the return; or
   - (b) if the person sells or exports dried vine fruits under an agreement with a processor — the processor.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
9.11 When is charge or levy due for payment — people who lodge annual returns

For section 6 of the Collection Act, charge or levy payable for dried vine fruits for a levy year is due for payment:
(a) if a return for the year is lodged before the day mentioned in clause 9.13 — on the day that the return is lodged; or
(b) if a return for the year is not lodged before the day mentioned in clause 9.13 — on that day.

Note For penalty for late payment, see section 15 of the Collection Act.

9.12 Who must lodge an annual return

The following persons must lodge a return for a levy year:
(a) a producer who, in that levy year:
   (i) processes leviable dried vine fruits; and
   (ii) sells them by retail sale;
(b) a person who deals with leviable or chargeable dried vine fruits in that year and is exempt from lodging monthly returns for the year.

Note For offences in relation to returns, see section 24 of the Collection Act.

9.13 When must an annual return be lodged

A return for a levy year must be lodged on or before 14 February in the following levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

9.14 What must be included in a return

In addition to the information required by regulation 10, a return for a month or levy year must state, in respect of the month or levy year:
(a) the levy year in which the dried vine fruits to which the return relates were produced; and
(b) the total weight of the dried vine fruits dealt with in the month or levy year for which levy or charge is payable; and
(c) the amount of levy and charge payable for the dried vine fruits; and
(d) the amount of levy and charge paid by the person lodging the return for dried vine fruits.

Note For offences in relation to returns, see section 24 of the Collection Act.

9.15 Exemption from lodging monthly returns

(1) A person may apply for an exemption from the requirement to lodge monthly returns for a levy year if the person has reasonable grounds for believing that the total weight of dried vine fruits for which the person is, or may become, liable to pay levy or charge for the year will be less than 100 tonnes.

(2) A person may apply for an exemption from the requirement to lodge monthly returns for a levy year if the person has reasonable grounds for believing that the total weight of dried vine fruits for which the person is, or may become, liable to pay an amount for the levy year under subsection 7(1) or (3) of the Collection Act will be less than 100 tonnes.

9.16 Form of application for exemption

(1) An application under clause 9.15 must include:
(a) the following details:
   (i) the applicant’s full name;
   (ii) the applicant’s business or residential address (not the address of a post office box or post office bag);
   (iii) the applicant’s ABN, if any;
   (iv) if the applicant is a company and does not have an ABN — its ACN; and
(b) a statement to the effect that:
   (i) the applicant is, or may become, liable to pay levy or charge for the year; or
   (ii) the applicant is, or may become, liable to pay an amount under subsection 7(1) or (3) of the Collection Act; and
(c) a statement to the effect that:
(i) the applicant believes that the total weight of dried vine fruits for which the person is, or may become, liable to pay levy or charge for the year will be less than 100 tonnes; or

(ii) the applicant believes that the total weight of dried vine fruits for which the person is, or may become, liable to pay an amount under subsection 7 (1) or (3) of the Collection Act will be less than 100 tonnes.

(2) An application must be sent to the Secretary’s postal address.

9.17 Grant or refusal of exemption

(1) The Secretary must, within 14 days after receiving an application:

(a) decide whether to grant the exemption; and

(b) give the applicant written notice of the decision.

(2) When deciding whether to grant an exemption, the Secretary must have regard to:

(a) the amount of levy or charge payable, or the amount payable by the applicant under subsection 7 (1) or (3) of the Collection Act, for the previous levy year; and

(b) any information that is available to the Secretary about the amount of the liability that the applicant is likely to incur in the levy year to which the application relates.

9.18 Continuation of exemption

(1) If a person who is exempt from lodging monthly returns for a levy year lodges an annual return for that levy year, the Secretary must, within 14 days after receiving the return:

(a) decide whether to continue the exemption for the following levy year; and

(b) give the person written notice of the decision.

(2) When deciding whether to continue a person’s exemption, the Secretary must have regard to:

(a) the amount of levy or charge payable, or the amount payable by the applicant under subsection 7 (1) or (3) of the Collection Act, for the previous levy year; and
(b) any information that is available to the Secretary about the amount of the liability that the applicant is likely to incur in the following levy year.

9.19 When must monthly returns be lodged if an exemption is not granted or continued

A person who receives notice of a refusal to grant, or a refusal to continue, an exemption for a levy year must lodge a return for each month in the year:

(a) if the month ended before the person received the notice — within 28 days after receiving the notice; and

(b) otherwise — within 14 days of the end of the month in which the dried vine fruits cease to be under the control of:

(i) the person who is required to lodge the return; or

(ii) if the person sells or exports dried vine fruits under an agreement with a processor — the processor.

Note For offences in relation to returns, see section 24 of the Collection Act.

9.20 What records must be kept — producers

(1) A producer must keep records showing, in respect of each month:

(a) the total weight of dried vine fruits sold by the producer by retail sale; and

(b) the amount of levy payable on the dried vine fruits; and

(c) the amount of levy paid by the producer for the dried vine fruits.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
9.21 **What records must be kept — first purchasers**

(1) A first purchaser must keep records showing, in respect of each month:
   
   (a) the total weight of dried vine fruits bought by the first purchaser; and
   
   (b) the amount of levy or charge payable on the dried vine fruits; and
   
   (c) the amount of the levy, charge or penalty paid by the first purchaser; and
   
   (d) if an amount of money is deducted by the purchaser under subsection 8 (1) of the Collection Act from money received by the first purchaser on behalf of a producer or payable by the first purchaser in relation to the dried vine fruits — that amount.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

*Note* For strict liability, see section 6.1 of the *Criminal Code*.

9.22 **What records must be kept — buying agents**

(1) A buying agent must keep records showing, in respect of each month:

   (a) the total weight of dried vine fruits bought by the agent; and

   (b) the amount of levy or charge payable on the dried vine fruits; and

   (c) the amount of the levy, charge or penalty paid by the agent; and

   (d) if an amount of money is deducted by the agent under subsection 8 (1) of the Collection Act from money received by the agent on behalf of a producer or payable by the agent in relation to the dried vine fruits — that amount.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

*Note* For strict liability, see section 6.1 of the *Criminal Code*.
9.23 What records must be kept — exporters and exporting agents

(1) An exporter or exporting agent must keep records showing, in respect of each month:

(a) the total weight of dried vine fruits exported by the exporter or exporting agent; and
(b) the amount of levy or charge payable on the dried vine fruits; and
(c) the amount of the levy, charge or penalty paid by the exporter or exporting agent; and
(d) if an amount of money is deducted by the exporting agent under subsection 8 (1) of the Collection Act from money received by the exporting agent on behalf of a producer or payable by the exporting agent in relation to the dried vine fruits — that amount.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

9.24 What records must be kept — selling agents

(1) A selling agent must keep records in respect of each month showing:

(a) the total weight of dried vine fruits sold by the agent; and
(b) the amount of levy or charge payable for the dried vine fruits; and
(c) the amount of the levy, charge or penalty paid by the agent; and
(d) if an amount of money is deducted by the agent under subsection 8 (1) of the Collection Act from money received by the agent on behalf of a producer or payable by the agent in relation to the dried vine fruits — that amount.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
9.25 **Review of decisions**

A person may apply to the Administrative Appeals Tribunal for the review of a decision of the Secretary:

(a) refusing under paragraph 9.17 (1) (a) to grant an exemption; or

(b) refusing under paragraph 9.18 (1) (a) to continue an exemption.

**Part 10** **Macadamia nuts**

10.1 **Application**

This Part applies to macadamia nuts.

10.2 **Definitions for Part 10**

In this Part:

*buy* does not include buy in a retail transaction.

*chargeable macadamia nuts* means macadamia nuts that are not exempt from charge under subclause 2 (2) of Schedule 10 to the Customs Charges Act or clause 10.2 of Part 10 of Schedule 10 to the Customs Charges Regulations.

*consigned mass*, for macadamia nuts in shell, means:

(a) the mass of the macadamia nuts, at 10% moisture content; or

(b) if the moisture content of a consignment of nuts has not been determined when dealing with the nuts — for that consignment, the mass of the macadamia nuts at the moisture content agreed by the parties to the dealing in the nuts.

*deal*, for macadamia nuts, means deliver, take delivery of, process, export, buy or sell.

*default recovery rate* is 50%.

*dried kernel*, for macadamia nuts, means macadamia nut kernels that have been artificially partly dried.
exporter means the producer within the meaning of paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act.

Note Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, producer means the person who exports the product from Australia.

in shell, for macadamia nuts, means after dehusking but before kernel extraction.

leviable macadamia nuts means macadamia nuts that are not exempt from levy under subclause 2 (3) of Schedule 15 to the Excise Levies Act or clause 10.2 of Part 10 of Schedule 15 to the Excise Levies Regulations.

macadamia nut means a nut of the species Macadamia integrifolia or Macadamia tetraphylla or a hybrid of those species and includes macadamia nut in shell, as extracted kernel or as dried kernel.

return period means:

(a) for macadamia nuts dealt with before 1 January 2000 — the period:

(i) beginning on 1 January and ending at the end of 30 June in a year; or

(ii) beginning on 1 July and ending at the end of 31 December in a year; or

(b) for macadamia nuts dealt with on or after 1 January 2000 — a calendar month.

sell includes sell by retail sale.

Note 1 Macadamia nuts are chargeable horticultural products — see Part 10 of Schedule 10 to the Customs Charges Regulations.

Note 2 Macadamia nuts are leviable horticultural products — see Part 10 of Schedule 15 to the Excise Levies Regulations.

10.3 What is a levy year

For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for macadamia nuts is a calendar year.
10.4 What is not a process

For the definition of \textit{process} in subsection 4(1) of the Collection Act, the following are prescribed for macadamia nuts:

(a) drying;
(b) dehusking;
(c) on-farm grading.

10.5 Who is a processor

Paragraph (b) of the definition of \textit{processor} in subsection 4(1) of the Collection Act applies to macadamia nuts.

\textit{Note} Paragraph (b) of the definition of \textit{processor} in subsection 4(1) of the Collection Act provides that, in relation to a collection product declared by the Regulations to be a product to which that paragraph applies, \textit{processor} means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case \textit{processor} means the proprietor of that other establishment.

10.6 Who is a producer

For paragraph (b) of the definition of \textit{producer} in subsection 4(1) of the Collection Act, macadamia nuts are prescribed.

\textit{Note 1} Paragraph (b) of the definition of \textit{producer} in subsection 4(1) of the Collection Act provides that, for a product that is prescribed for that paragraph, \textit{producer} means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or
(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

\textit{Note 2} Paragraph (g) of the definition of \textit{producer} in subsection 4(1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, \textit{producer} means the person who exports the product from Australia.
10.7 Liability of intermediaries — processors

Paragraph 7 (2) (b) of the Collection Act applies to macadamia nuts.

Note Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the Regulations to be a product to which this paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product that remains unpaid by the producer, any penalty for late payment imposed by section 15 of the Collection Act that is payable in relation to that levy.

10.8 Liability of intermediaries — exporting agents

For subsection 7 (3) of the Collection Act, macadamia nuts are prescribed.

Note 1 Subsection 7 (3) of the Collection Act provides that, for a product prescribed for that subsection, an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, any charge due for payment on or in relation to the products that remains unpaid by the producer, and any penalty for late payment imposed by subsection 15 (1) of that Act in relation to that charge.

Note 2 Under paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act, the producer is taken to be the person who exports the product from Australia.

10.9 When is levy or charge due for payment

Levy or charge payable on macadamia nuts for a return period is due for payment:

(a) if a return for the return period is lodged within the relevant period mentioned in clause 10.11 — on the day that the return is lodged; or

(b) if a return for the return period is not lodged within the relevant period mentioned in clause 10.11 — on the last day of that period.

Note For penalty for late payment, see section 15 of the Collection Act.

10.10 Who must lodge a return

A person must lodge a return for a return period if the person dealt with leviable or chargeable macadamia nuts in the return period.
10.11 When must a return be lodged

(1) For macadamia nuts dealt with before 1 January 2000, a return must be lodged:
   (a) for nuts dealt with in a return period ending at the end of 30 June in a levy year — before 16 September in that year; and
   (b) for nuts dealt with in a return period ending at the end of 31 December in a levy year — before 16 March in the following levy year.

   Note For offences in relation to returns, see section 24 of the Collection Act.

(2) For macadamia nuts dealt with on or after 1 January 2000, a return must be lodged within 1 month and 28 days after the last day of the return period in which the nuts were dealt with.

Examples for subclause (2)
1 A return for macadamia nuts dealt with in January 2000 must be lodged not later than 28 March 2000.
2 A return for macadamia nuts dealt with in February 2000 must be lodged not later than 28 April 2000.

Note 1 For offences in relation to returns, see section 24 of the Collection Act.

Note 2 For macadamia nuts dealt with on or after 1 January 2000, the return period is a calendar month, see clause 10.2.

10.12 What must be included in a return

(1) In addition to the information required by regulation 10, a return must state, in respect of the return period:
   (a) if the person making the return has dealt in macadamia nuts in shell during that period — the quantities of leviable nuts in shell, and chargeable nuts in shell, sold by the person during that period; and
   (b) if the person has dealt in dried kernels of macadamia nut during that period:
      (i) if the person has recorded the actual quantity of dried kernels dealt with — the actual quantities of
livable dried kernels and chargeable dried kernels sold by the person during that period; or

(ii) if the person has not recorded the actual quantity —
the deemed quantities of leviable dried kernels and chargeable dried kernels sold by the person during that period, worked out in accordance with subregulation (2).

(2) A deemed quantity of dried kernels is to be determined by applying to the relevant quantity of macadamia nuts in shell:
(a) the default recovery rate; or
(b) a recovery rate determined according to Australian Macadamia Society Limited standards for the consignment of macadamia nuts in shell processed.

Note Copies of the Australian Macadamia Society Limited standards in regard to testing nuts in shell for kernel recovery are available from the Society at 1/113 Dawson Street, Lismore NSW 2480.

(3) As well as the information required in subclause (1), a return must state, in respect of the return period:
(a) the amount of levy payable on the quantity of leviable macadamia nuts dealt with; and
(b) the amount of levy paid by that person on leviable macadamia nuts; and
(c) the amount of charge payable on chargeable macadamia nuts dealt with; and
(d) the amount of charge paid by that person on chargeable macadamia nuts.

Note For offences in relation to returns, see section 24 of the Collection Act.

(4) A person who is the proprietor of more than 1 processing establishment must lodge a single return containing all the details mentioned in subclause (1) for each processing establishment of which the person is the proprietor.

10.13 What records must be kept — producers

(1) A producer must keep records showing, in respect of each return period:
(a) the details for leviable macadamia nuts mentioned in subclause (2); and
(b) the details for macadamia nuts delivered by the producer to an exporting agent mentioned in subclause (3); and
(c) the details for macadamia nuts sold by the producer by retail sale mentioned in subclause (4); and
(d) the consigned mass of leviable macadamia nuts and chargeable macadamia nuts dealt with by the producer in a way not involving delivery to a processing establishment or exporting agent, export or retail sale; and
(e) the amount of levy paid by the producer on the nuts mentioned in paragraph (d).

Penalty: 10 penalty units.

(2) For leviable macadamia nuts delivered by the producer to a processing establishment, the details are:
(a) the name and business address of each processing establishment to which the producer delivered macadamia nuts (not a post office box or post office bag); and
(b) if the postal address of the establishment differs from the business address — the postal address; and
(c) the establishment’s ABN, if any; and
(d) if the establishment is a company and does not have an ABN — its ACN; and
(e) the consigned mass of macadamia nuts delivered to each establishment; and
(f) the total amount of levy payable on the macadamia nuts; and
(g) the total amount of levy paid by the producer for the macadamia nuts.

(3) For macadamia nuts delivered by the producer to an exporting agent, the details are:
(a) the name and business or residential address of each exporting agent to whom the producer delivered macadamia nuts (not the address of a post office box or post office bag); and
(b) if the agent’s postal address differs from the business or residential address — the postal address; and
(c) the agent’s ABN, if any; and
(d) if the agent is a company and does not have an ABN — its ACN; and
(e) the consigned mass of macadamia nuts delivered to each exporting agent; and
(f) the total amount of levy payable on the macadamia nuts; and
(g) the total amount of levy paid by the producer for the macadamia nuts.

(4) For macadamia nuts sold by the producer by retail sale, the details are:
(a) the consigned mass of leviable macadamia nuts so sold; and
(b) the amount of levy payable on the leviable macadamia nuts; and
(c) the amount of levy paid by the producer on the leviable macadamia nuts.

(5) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

10.14 What records must be kept — exporters

(1) An exporter must keep records showing, in respect of each return period:
(a) the consigned mass of chargeable macadamia nuts in shell exported by the exporter; and
(b) the quantity of dried kernels of macadamia nut exported by the exporter; and
(c) the amount of charge payable on the macadamia nuts; and
(d) the amount of charge paid by the exporter on the macadamia nuts.

Penalty: 10 penalty units.
(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

10.15 What records must be kept — persons other than producers and exporters

(1) A person who, in a capacity other than producer or exporter, dealt in macadamia nuts with a producer in a return period must keep records showing, in respect of the return period:
(a) the personal details for the producer; and
(b) if the person sold macadamia nuts in shell, the total consigned mass of leviable macadamia nuts in shell and chargeable macadamia nuts in shell that was sold by the person; and
(c) if the person dealt in dried kernels of macadamia nut, the quantity of leviable dried kernels of macadamia nut and chargeable dried kernels of macadamia nut dealt with by the person; and
(d) the amount of levy payable on any leviable macadamia nuts dealt with by the person; and
(e) the amount of charge payable on any chargeable macadamia nuts dealt with by the person; and
(f) the amount deducted for payment of charge and levy from money:
   (i) received by the person on behalf of the producer; or
   (ii) payable by the person to the producer; and
(g) the amount of charge paid by the person on the macadamia nuts; and
(h) the amount of levy paid by the person on the macadamia nuts.

Penalty: 10 penalty units.

Note Personal details is defined in clause 1.1.

(2) A person who is the proprietor of more than 1 processing establishment must keep separate records for each processing establishment at which macadamia nuts are dealt with.

Penalty: 10 penalty units.
(3) An offence under subclause (1) or (2) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

Part 11 Nashi

11.1 Application

This Part applies to nashi.

11.2 Definitions for Part 11

In this Part:

**box**, for nashi, means:

(a) a container of a kind:
   (i) ordinarily used in the Australian horticultural industry for packing nashi; and
   (ii) ordinarily known in that industry as a bushel box or 30 litre box; or

(b) if the nashi are not packed in a container of the kind referred to in paragraph (a) — 18 kilograms of nashi.

**class**, for nashi, means one of the following classes of nashi:

(a) nashi, other than juicing nashi or processing nashi;
(b) juicing nashi;
(c) processing nashi.

**fruit juice** includes nashi juice.

**juicing nashi** means nashi:

(a) sold by the producer to a buying agent or a first purchaser, or through a selling agent, for use in the production in Australia of fruit juice; or

(b) used by the producer in the production in Australia of fruit juice.

**nashi** means fruit of the species *Pyrus pyrifolia*.
**Processing nashi** means nashi:
(a) sold by the producer to a buying agent or a first purchaser, or through a selling agent, for use in the production in Australia of a processed product other than fruit juice; or
(b) used by the producer in the production in Australia of a processed product other than fruit juice.

**Retail sale**, for a sale of nashi by a producer, means a sale by the producer of the nashi except a sale to a buying agent or a first purchaser or through a selling agent.

**Specified amount** means:
(a) $1,000; or
(b) if an order under clause 11.20 is in force — the amount specified in the order.

**Tray**, for nashi, means:
(a) a container of a kind:
(i) ordinarily used in the Australian horticultural industry for packing nashi; and
(ii) ordinarily known in that industry as a single layer tray; or
(b) if the nashi are not packed in a container referred to in paragraph (a) — 4 kilograms of nashi.

*Note 1* Nashi are chargeable horticultural products — see Part 11 of Schedule 10 to the Customs Charges Regulations.

*Note 2* Nashi are leviable horticultural products — see Part 11 of Schedule 15 to the Excise Levies Regulations.

### 11.3 What is a levy year

For the definition of **levy year** in subsection 4 (1) of the Collection Act, a levy year for nashi is a calendar year.

### 11.4 Who is a producer

For paragraph (b) of the definition of **producer** in subsection 4 (1) of the Collection Act, nashi are prescribed.

*Note 1* Paragraph (b) of the definition of **producer** in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, **producer** means:
(a) where a marketing law vests the product in a person or body or in the
Crown in right of a State at or before the time the product is
harvested — the person who would have owned the product but for
the marketing law; or
(b) if paragraph (a) does not apply — the person who owns the product
immediately after it is harvested.

Note 2 Paragraph (g) of the definition of producer in subsection 4 (1) of
the Collection Act provides that, for chargeable horticultural products on
which charge is imposed, producer means the person who exports the
product from Australia.

11.5 When is charge or levy due for payment — people
who lodge quarterly returns

For section 6 of the Collection Act, charge or levy payable on
nashi for a quarter is due for payment on the last day on which
the quarterly return for the quarter must be lodged under
clause 11.7.

Note For penalty for late payment, see section 15 of the Collection Act.

11.6 Who must lodge a quarterly return

(1) The following persons must lodge a return for a quarter:
   (a) a first purchaser who purchases nashi in the quarter;
   (b) a buying agent who buys nashi in the quarter;
   (c) a selling agent who sells nashi in the quarter;
   (d) a person who exports nashi in the quarter.

Note For offences in relation to returns, see section 24 of the Collection
Act.

(2) However, a person does not have to lodge quarterly returns for
a levy year if:
   (a) the person has applied under clause 11.15 for an
       exemption for the year and has not received notice of the
       Secretary’s decision; or
   (b) the Secretary has granted the person an exemption for the
       year under clause 11.17, or has continued the person’s
       exemption under clause 11.18; or
   (c) the Secretary is required under clause 11.18 to decide
       whether to continue the person’s exemption and the person
       has not received notice of the Secretary’s decision.
11.7 **When must a quarterly return be lodged**

A return for a quarter must be lodged within 28 days after the end of the quarter to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

11.8 **What must be included in a quarterly return**

In addition to the information required by regulation 10, a return for a quarter must state, in respect of the quarter:

(a) if the person lodging the return is a first purchaser, buying agent or selling agent:
   (i) the quantity of each class of nashi bought, sold or used by the person; and
   (ii) the amount of levy payable for each of those quantities; and
   (iii) the total of the amounts of levy payable for the nashi; and
   (iv) the total amount of levy paid by the person for the nashi.

(b) if the person lodging the return has exported nashi:
   (i) the quantity of nashi exported by the person; and
   (ii) the amount of charge payable for the nashi; and
   (iii) the amount of charge paid by the person for the nashi.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

11.9 **When is charge or levy due for payment — people who lodge annual returns**

For section 6 of the Collection Act, charge or levy payable on nashi for a levy year is due for payment on the last day on which the annual return for the levy year must be lodged under clause 11.11.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
11.10 **Who must lodge an annual return**

(1) A producer must lodge an annual return for a levy year if, in that levy year:

(a) the producer:

   (i) sold nashi by retail sale; or

   (ii) used juicing nashi; or

   (iii) used processing nashi; and

(b) the total quantity of those nashi, juicing nashi and processing nashi is not less than 500 boxes.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(2) A first purchaser who is exempt from the requirement to lodge quarterly returns must lodge an annual return for a levy year if in that levy year the first purchaser bought any nashi.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(3) A buying agent or selling agent who is exempt from the requirement to lodge quarterly returns must lodge an annual return for the levy year if, in that levy year the agent bought or sold any nashi.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(4) A person who is exempt from the requirement to lodge quarterly returns for a levy year must lodge an annual return for the year if in that year the person exported any nashi.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

11.11 **When must an annual return be lodged**

A return for a levy year must be lodged on or before 28 February in the following levy year.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
11.12 **What must be included in an annual return — producers**

In addition to the information required by regulation 10, a return for a levy year lodged by a producer must state, in respect of the levy year:

(a) the quantity of each class of nashi sold or used by the producer; and

(b) the amount of levy payable for each of those quantities; and

(c) the sum of the amounts of levy payable; and

(d) the total amount of levy paid by the producer for the nashi.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

11.13 **What must be included in an annual return — first purchasers and agents**

In addition to the information required by regulation 10, a return for a levy year lodged by a first purchaser, buying agent or selling agent must state, in respect of the levy year:

(a) the quantity of each class of nashi bought or sold by the first purchaser or agent in that year; and

(b) the total of the amounts of levy payable for those quantities; and

(c) the amount of levy previously paid by the first purchaser or agent in that levy year, if any; and

(d) the net amount of levy payable for all classes of that nashi; and

(e) the net amount of levy paid by the first purchaser or agent for all classes of that nashi.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
11.14 What must be included in an annual return — persons who export nashi

In addition to the information required by regulation 10, a return for a levy year lodged by a person who exported nashi must state, in respect of the levy year:

(a) the quantity of nashi exported by the person; and
(b) the amount of charge payable for the nashi; and
(c) the amount of charge paid by the person for the nashi.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

11.15 Exemption from lodging quarterly returns

(1) A first purchaser, buying agent or selling agent may apply for exemption from the requirement to lodge quarterly returns for a levy year if the person has reasonable grounds for believing that the levy payable by the person for the year will be less than the specified amount.

(2) A person who exports nashi in a levy year may apply for exemption from the requirement to lodge quarterly returns for the year if the person has reasonable grounds for believing that the charge payable by the person for the year will be less than the specified amount.

11.16 Form of application for exemption

(1) An application for an exemption must state:

(a) the applicant’s full name; and
(b) the applicant’s business or residential address (not the address of a post office box or post office bag); and
(c) if the applicant has a post office box or a post office bag address — that address; and
(d) the applicant’s ABN, if any; and
(e) if the applicant is a company and does not have an ABN — its ACN.

(2) If the applicant is a first purchaser, buying agent or selling agent, the application must include:
(a) a statement to the effect that the applicant is a first purchaser, or a buying agent, or a selling agent, who will, or may, incur a liability under subsection 7 (1) of the Collection Act in the levy year to which the application relates; and

(b) a statement to the effect that the applicant believes that the amount of the liability will be less than the specified amount.

(3) If the applicant is a person who exports nashi, the application must include:

(a) a statement to the effect that the applicant is a producer or exporting agent who will, or may, incur a liability under subsection 7 (3) of the Collection Act in the levy year to which the application relates; and

(b) a statement to the effect that the applicant believes that the amount of the liability will be less than the specified amount.

(4) An application must be sent to the Secretary’s postal address.

11.17 Grant or refusal of exemption

(1) The Secretary must, within 14 days after receiving an application:

(a) decide whether to grant the exemption; and

(b) give the applicant written notice of the decision.

(2) When deciding whether to grant an exemption, the Secretary must have regard to:

(a) the amount of levy or charge payable by the applicant in the preceding levy year; and

(b) any information that is available to the Secretary about the amount of the liability that the applicant is likely to incur under subsection 7 (1) or (3) of the Collection Act in the levy year to which the application relates.
11.18 Continuation of exemption

(1) If a person who is exempt from lodging quarterly returns for a levy year lodges an annual return for that year, the Secretary must, within 14 days after receiving the return:
   (a) decide whether to continue the exemption for the next levy year; and
   (b) give the person written notice of the decision.

(2) When deciding whether to continue a person’s exemption, the Secretary must have regard to:
   (a) the amount of levy or charge payable by the person in the preceding levy year; and
   (b) any information that is available to the Secretary about the amount of the liability that the person is likely to incur under subsection 7 (1) or (3) of the Collection Act in the following levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

11.19 When must quarterly returns be lodged if exemption refused or not continued

A person who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must lodge a return for each quarter of the year:
   (a) if the quarter ended before the person received the notice — within 28 days of receiving the notice; and
   (b) otherwise — within 28 days after the end of the quarter to which the return relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

11.20 Orders — specified amount

The Minister may, by order, specify an amount, not exceeding $5 000, for paragraph (b) of the definition of specified amount in clause 11.2.
11.21 **What records must be kept — producers**

(1) A producer must keep records showing, in respect of each quarter:
   (a) the quantity of each class of nashi used by the producer or sold by the producer by retail sale; and
   (b) the amount of levy payable on each class of nashi sold by the producer by retail sale; and
   (c) the amount of levy paid by the producer for each class of nashi sold by retail sale.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

*Note* For strict liability, see section 6.1 of the *Criminal Code*.

11.22 **What records must be kept — first purchasers**

(1) A first purchaser must keep records showing, in respect of each quarter:
   (a) the quantity of each class of nashi bought by the first purchaser from a producer; and
   (b) the amount of levy payable on each class of nashi bought from a producer; and
   (c) the amount of levy paid by the first purchaser for each class of nashi bought from a producer.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

*Note* For strict liability, see section 6.1 of the *Criminal Code*.

11.23 **What records must be kept — agents**

(1) A buying agent and a selling agent must keep records showing, in respect of each quarter:
   (a) the quantity of each class of nashi bought or sold by the agent; and
   (b) the amount of levy payable on each class of nashi so bought or sold; and
(c) the amount of levy paid by the agent for each class of nashi so bought or sold.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

11.24 What records must be kept — persons who export nashi

(1) A person who exports nashi must keep records showing, in respect of each quarter:

(a) the quantity of nashi exported by the person; and
(b) the amount of charge payable on the nashi so exported; and
(c) the amount of charge paid by the person for the nashi so exported.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

11.25 Review of decisions

A person may apply to the Administrative Appeals Tribunal for the review of a decision of the Secretary:

(a) refusing, under paragraph 11.17 (1) (a) to grant an exemption; or
(b) refusing, under paragraph 11.18 (1) (a) to continue an exemption.

Part 12 Nursery products

12.1 Application

This Part applies to nursery products.
12.2 Definitions for Part 12

In this Part:

- **buyer** means a person who buys containers from a seller.
- **container** means any container that is designed:
  - (a) for use in the production or preparation of a nursery product for sale or for use in the production of other goods; and
  - (b) to be the immediate container of the nursery product.
- **potted plant** means a nursery product in a growing medium in a container.
- **seller** means a person who sells containers.

12.3 What is a levy year

For the definition of **levy year** in subsection 4 (1) of the Collection Act, a levy year for potted plants is a financial year.

12.4 Who is a producer

For paragraph (e) of the definition of **producer** in subsection 4 (1) of the Collection Act:

- (a) nursery products are prescribed; and
- (b) a person who places nursery products in a growing medium in containers is taken to be the producer of the nursery products.

**Note** Paragraph (e) of the definition of **producer** in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, **producer** means the person who, under the regulations, is to be taken to be the producer of the product.

12.5 Containers are prescribed goods

For paragraph (a) of the definition of **prescribed goods or services** in subsection 4 (1) of the Collection Act, the containers in which nursery products in a growing medium are placed are goods used in subjecting those nursery products to a process in the course of:

- (a) their production or their preparation for sale; or
(b) their use in the production of other goods.

Note Paragraph (a) of the definition of prescribed goods or services in subsection 4 (1) of the Collection Act provides that prescribed goods or services, for a collection product of a particular kind, means goods or services identified by the regulations as goods or services used in subjecting those products to a process in the course of:
(a) their production or their preparation for sale; or
(b) their use in the production of other goods.

12.6 When are amounts on account of levy due for payment

(1) For subsection 9 (1) of the Collection Act, if a seller sells containers to a buyer, and the buyer pays the seller an amount on account of levy or penalty, the seller must, within 21 days after the end of the quarter in which the seller received the amount, pay that amount to the Commonwealth.

Note 1 Subsection 9 (1) of the Collection Act provides that a seller who receives an amount on account of levy or penalty from the person to whom the containers were sold must pay that amount to the Commonwealth within a prescribed period after receipt of that amount.

Note 2 For penalty for late payment, see section 15 of the Collection Act.

(2) For subsection 9 (2) of the Collection Act, if a buyer buys containers from a seller, the buyer must, within 3 months after the end of the month in which the buyer bought the containers, pay the seller an amount on account of:
(a) levy payable for the containers; and
(b) any penalty imposed by section 15 of the Collection Act that is payable in relation to the levy.

Note 1 Subsection 9 (2) of the Collection Act provides that a person to whom a container is sold must, within a prescribed period after the purchase of the container, pay the container seller an amount on account of levy and any penalty imposed by section 15 of the Collection Act.

Note 2 For penalty for late payment, see section 15 of the Collection Act.

12.7 Who must lodge a return

A person to whom subsection 9 (1) of the Collection Act applies in a quarter must lodge a return for the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.
12.8 When must a return be lodged

A return for a quarter must be lodged within 21 days after the end of the quarter to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

12.9 What must be included in a return

(1) In addition to the information required by regulation 10, a return for a quarter must state, in respect of the quarter:

(a) the amount received by the seller from the sale of containers, less any amount attributable to the sale of containers to which paragraph 9 (3) (a) or (c) of the Collection Act applies; and

(b) the total amount on account of levy received by the seller in accordance with subclause 12.6 (2); and

(c) for each amount on account of levy received by the seller from a buyer after the end of the period mentioned in subclause 12.6 (2):

(i) the amount; and

(ii) the date of its receipt; and

(iii) the month that is the last month of the period of 3 months in which the amount was due to have been received; and

(iv) the details mentioned in subclause (2) for the person from whom the amount was received; and

(d) for each amount on account of levy that, under paragraph 9 (2) (a) of the Collection Act, was due to have been paid to, but was not received by, the seller in the quarter:

(i) the amount; and

(ii) the month that is the last month of the period of 3 months in which the amount was due to have been received; and

(iii) the details mentioned in subclause (2) for the person from whom payment of the amount was due; and
(e) for each amount on account of penalty mentioned in paragraph 9 (2) (b) of the Collection Act received by the seller, the details mentioned in subclause (2) for the person from whom the amount was received.

Note: For offences in relation to returns, see section 24 of the Collection Act.

(2) For subparagraphs (1) (c) (iv) and (d) (iii) and paragraph (1) (e), the details are:
(a) the person’s full name; and
(b) the person’s business or residential address (not the address of a post office box or a post office bag); and
(c) the person’s ABN, if any; and
(d) if the person is a company and does not have an ABN — its ACN.

12.10 What records must be kept

(1) A seller to whom subsection 9 (1) of the Collection Act applies must keep records showing, for each month:
(a) the total amount received by the seller from sales of containers; and
(b) for each sale of containers — the amount received for the containers; and
(c) the total amount received for containers to which paragraph 9 (3) (a) of the Collection Act applies; and
(d) for each person who purchased containers mentioned in paragraph (c), the details mentioned in subclause (3); and
(e) for each amount on account of levy received by the seller from a buyer after the end of the period mentioned in subclause 12.6 (2):
   (i) the date of receipt; and
   (ii) the month that is the last month of the period of 3 months in which the amount was due to have been received; and
   (iii) the amount received; and
(iv) the details mentioned in subclause (3) for the person from whom it was received.

Penalty: 10 penalty units.

(2) A buyer must keep records showing, for each month:
(a) for purchases to which subsection 9 (2) of the Collection Act applies — the total amount for which the purchases were made; and
(b) the total amount paid for containers to which paragraph 9 (3) (a) of the Collection Act applies; and
(c) the purposes for which containers mentioned in paragraph (b) are used; and
(d) each amount on account of levy paid to a seller; and
(e) the date of each payment on account of levy made to a seller.

Penalty: 10 penalty units.

(3) For paragraph (1) (d) and subparagraph (1) (e) (iv), the details are:
(a) the person’s full name; and
(b) the person’s business or residential address (not the address of a post office box or a post office bag); and
(c) the person’s ABN, if any; and
(d) if the person is a company and does not have an ABN — its ACN.

(4) An offence under subclause (1) or (2) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

Part 13 Passionfruit

13.1 Application

This Part applies to passionfruit.
13.2 Definitions for Part 13

In this Part:

*carton* means an 18 litre container of a kind ordinarily used in the Australian horticultural industry for packing passionfruit.

*fresh passionfruit* means passionfruit other than processing passionfruit.

*passionfruit* means the edible fruit of the passionfruit vine (*passiflora edulis* or *p. edulis f. flavicarpa*) or of a hybrid of the passionfruit vine that is generally accepted as producing passionfruit.

*processing passionfruit* means passionfruit:

(a) sold by the producer to a first purchaser, or through a buying agent or a selling agent, or exported, for use in the production of a processed product; or

(b) used by the producer in the production of a processed product.

*retail sale* means the sale of passionfruit by the producer of the passionfruit, except a sale:

(a) to a first purchaser, a processor or an exporter; or

(b) through a selling agent, a buying agent or an exporting agent.

*Note 1* Passionfruit are chargeable horticultural products — see Part 13 of Schedule 10 to the Customs Charges Regulations.

*Note 2* Passionfruit are leviable horticultural products — see Part 13 of Schedule 15 to the Excise Levies Regulations.

13.3 What is a levy year

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a levy year for passionfruit is a financial year.

13.4 Who is a processor

Paragraph (b) of the definition of *processor* in subsection 4 (1) of the Collection Act applies to passionfruit.

*Note* Paragraph (b) of the definition of *processor* in subsection 4 (1) of the Collection Act provides that, in relation to a collection product declared by the regulations to be a product to which that paragraph applies, *processor* means the proprietor of the processing establishment that processes the...
product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case processor means the proprietor of that other establishment.

13.5 **Who is a producer**

For paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act, passionfruit are prescribed.

*Note 1* Paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, producer means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or

(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

*Note 2* Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, producer means the person who exports the product from Australia.

13.6 **Liability of intermediaries — processors**

Paragraph 7 (2) (b) of the Collection Act applies to passionfruit.

*Note* Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which this paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product that remains unpaid by the producer, any penalty for late payment imposed by section 15 of the Collection Act.

13.7 **Liability of intermediaries — exporting agents**

For subsection 7 (3) of the Collection Act, passionfruit are prescribed.

*Note 1* Subsection 7 (3) of the Collection Act provides that, for a product prescribed for that subsection, an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, any charge due for payment on or in relation to the products that remains unpaid by the producer, and any penalty for late payment imposed by subsection 15 (1) in relation to that charge.
Note 2 Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.

13.8 When is charge or levy due for payment

For section 6 of the Collection Act, charge or levy payable on passionfruit for a quarter is due for payment:

(a) if a return for the quarter is lodged within the period mentioned in clause 13.10 — on the day that the return is lodged; or

(b) if a return for the quarter is not lodged within the period mentioned in clause 13.10 — on the last day of that period.

*Note* For penalty for late payment, see section 15 of the Collection Act.

13.9 Who must lodge a return

The following persons must lodge a return for a quarter:

(a) a producer who sells passionfruit by retail sale in the quarter;

(b) a first purchaser or buying agent who buys passionfruit in the quarter;

(c) a selling agent who sells passionfruit in the quarter;

(d) an exporter or exporting agent who exports passionfruit in the quarter;

(e) a processor who processes passionfruit in the quarter.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

13.10 When must a return be lodged

A return for a quarter must be lodged within 28 days after the end of the quarter to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
13.11 What must be included in a return

In addition to the information required by regulation 10, a return for a quarter must state, in respect of the quarter, for passionfruit bought, sold or exported by the person lodging the return for which charge or levy is payable:

(a) for passionfruit bought or sold by the person, the quantity at the first point of sale of:
   (i) fresh passionfruit; and
   (ii) processing passionfruit; and

(b) for passionfruit exported by a person:
   (i) the quantity of fresh passionfruit; and
   (ii) the quantity of processing passionfruit; and

(c) the amount of charge or levy payable for the passionfruit; and

(d) the amount of charge or levy paid by the person for the passionfruit.

13.12 What records must be kept

(1) A person mentioned in clause 13.9 must keep records in respect of each quarter setting out the details mentioned in paragraphs (a) to (g) that are applicable to the person:

(a) the quantity at the first point of sale of:
   (i) fresh passionfruit; and
   (ii) processing passionfruit; and

(b) the quantity of fresh passionfruit exported; and

(c) the quantity of processing passionfruit exported; and

(d) the amount of charge or levy payable for the passionfruit; and

(e) the amount of charge or levy paid for the passionfruit; and

(f) the details mentioned in subclause (2) for each person:
   (i) to whom the passionfruit were sold, other than by retail sale; and
   (ii) from whom passionfruit were bought; and
(g) the full name and business or residential address (not the address of a post office box or post office bag) of each person to whom passionfruit were exported.

Penalty: 10 penalty units.

(2) For paragraph (1) (f), the details are:
(a) the person’s full name; and
(b) the person’s business or residential address (not the address of a post office box or post office bag); and
(c) the person’s ABN, if any; and
(d) if the person is a company and does not have an ABN — its ACN.

(3) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

Part 14 Potatoes

14.1 Application

This Part applies to potatoes.

14.2 Definitions for Part 14

In this Part:
chargeable potatoes means export potatoes that are not exempt from charge under clause 14.2 of Part 14 of Schedule 10 to the Customs Charges Regulations.

deal means sell, buy, process or export.

export potatoes means unprocessed potatoes that are exported.

exporter, for export potatoes, means the producer of the potatoes.

leviable potatoes means unprocessed potatoes or processing potatoes that are not exempt from levy under clause 14.2 of Part 14 of Schedule 15 to the Excise Levies Regulations.

owner, for processing potatoes, means the producer of the processing potatoes.
potato means a tuber of the species *Solanum tuberosum*.

primary producer, for unprocessed potatoes, means the producer of the unprocessed potatoes.

processing potatoes means unprocessed potatoes used in the production of other goods, except potatoes processed at a processing establishment if the business carried out at the establishment is not wholly or substantially a business of processing horticultural products.

producer means:
(a) for unprocessed potatoes — the producer of the potatoes within the meaning of paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act; or
(b) for processing potatoes — the person who is taken to be the producer under paragraph 14.7 (b); or
(c) for export potatoes — the producer within the meaning of paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act.

Note 1 Paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, producer means:
(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or
(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

Note 2 Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, producer means the person who exports the product from Australia.

retail sale, in relation to unprocessed potatoes, means sale of the potatoes by a primary producer except sale to a first purchaser, or through a selling agent, buying agent or to a processor.

unprocessed potatoes includes potatoes for the fresh market, processing potatoes or potatoes for seed.

Note 1 Potatoes are chargeable horticultural products — see Part 14 of Schedule 10 to the Customs Charges Regulations.

Note 2 Potatoes are leviable horticultural products — see Part 14 of Schedule 15 to the Excise Levies Regulations.
14.3 What is a levy year

For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for potatoes is a calendar year.

14.4 What is not a process

For the definition of process in subsection 4 (1) of the Collection Act, the following operations are prescribed:

(a) washing;
(b) brushing;
(c) grading;
(d) packing;
(e) preparing potatoes for non-commercial use;
(f) any operation in the course of planting or growing potatoes.

14.5 Who is a processor — unprocessed potatoes

Unprocessed potatoes are declared to be a product to which paragraph (b) of the definition of processor in subsection 4 (1) of the Collection Act applies.

Note Paragraph (b) of the definition of processor in subsection 4 (1) of the Collection Act provides that, in relation to a collection product declared by the regulations to be a product to which that paragraph applies, processor means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case processor means the proprietor of that other establishment.

14.6 Who is a producer — unprocessed potatoes

For paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act, unprocessed potatoes are prescribed.

Note 1 Paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, producer means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or
(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

Note 2 Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, producer means the person who exports the product from Australia.

14.7 Who is a producer — processing potatoes

For the purposes of paragraph (e) of the definition of producer in subsection 4 (1) of the Collection Act:
(a) processing potatoes are prescribed; and
(b) the person who owns the processing potatoes when processing begins is taken to be the producer of the processing potatoes.

Note Paragraph (e) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, producer means the person who, under the regulations, is to be taken to be the producer of the product.

14.8 Liability of intermediaries — exporting agents

For subsection 7 (3) of the Collection Act, export potatoes are prescribed.

Note 1 Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, the amount of any charge due for payment on or in relation to the products that remains unpaid by the producer, and any penalty imposed under subsection 15 (1) of the Collection Act in relation to that charge.

Note 2 Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, producer means the person who exports the product from Australia.

14.9 Liability of intermediaries — processors

Unprocessed potatoes are declared to be a product to which paragraph 7 (2) (b) of the Collection Act applies.

Note Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which this paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment
on or in relation to the product that remains unpaid by the producer, any penalty for late payment imposed by subsection 15 (1) of the Collection Act.

14.10 When is charge or levy due for payment — people who lodge quarterly returns

For section 6 of the Collection Act, charge or levy payable for unprocessed potatoes, processing potatoes or export potatoes for a quarter is due for payment:

(a) if a return for the quarter is lodged within the period mentioned in clause 14.12 — on the day that the return is lodged; or

(b) if a return for the quarter is not lodged within the period mentioned in clause 14.12 — on the last day of that period.

Note For penalty for late payment, see section 15 of the Collection Act.

14.11 Who must lodge a quarterly return

(1) Each of the following persons must lodge a return for a quarter:

(a) a first purchaser who buys potatoes in the quarter;

(b) a processor who buys potatoes in the quarter;

(c) an owner of processing potatoes, processing of which began in the quarter;

(d) an exporter who exports potatoes in the quarter;

(e) an exporting agent who exports potatoes in the quarter;

(f) a selling agent who sells potatoes in the quarter;

(g) a buying agent who buys potatoes in the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) However, a person does not have to lodge quarterly returns for a levy year if:

(a) the person has applied under clause 14.17 for an exemption for the year and has not received notice of the Secretary’s decision; or
(b) the Secretary has granted the person an exemption for the year under clause 14.19 or has continued the person’s exemption under clause 14.20; or

(c) the Secretary is required under clause 14.20 to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.

14.12 When must a quarterly return be lodged

A return for a quarter must be lodged within 28 days after the end of the quarter to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

14.13 When is levy or charge due for payment — people who lodge annual returns

For section 6 of the Collection Act, charge or levy payable for unprocessed potatoes, processing potatoes or export potatoes for a levy year is due for payment:

(a) if a return for the year is lodged before the day mentioned in clause 14.15 — on the day that the return is lodged; or

(b) if a return for the year is not lodged before the day mentioned in clause 14.15 — on that day.

Note For penalty for late payment, see section 15 of the Collection Act.

14.14 Who must lodge an annual return

The following persons must lodge an annual return for a levy year:

(a) a primary producer who sells leviable potatoes by retail sale in the year;

(b) a person who deals with leviable potatoes or chargeable potatoes in the year and is exempt from lodging quarterly returns for the year.

Note For offences in relation to returns, see section 24 of the Collection Act.
14.15 When must an annual return be lodged

A return for a levy year must be lodged on or before 28 February in the following levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

14.16 What must be included in a return

(1) In addition to the information required by regulation 10, a return for a quarter or levy year must state, in respect of the quarter or levy year:
   (a) the quantity of each class of potatoes dealt with by the person lodging the return (other than potatoes for which no levy or charge is payable); and
   (b) the total amount of levy and charge payable for each class of potatoes; and
   (c) the total amount of levy and charge paid by the person lodging the return for each class of potatoes.

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) A person who is the proprietor of more than 1 processing establishment must lodge a single return containing all the details mentioned in subclause (1) for each processing establishment of which the person is the proprietor.

14.17 Exemption from lodging quarterly returns

(1) A person may apply for exemption from the requirement to lodge quarterly returns for a levy year if the person has reasonable grounds for believing that the quantity of potatoes with which the person will, or is likely to, deal in the year is less than 1 000 tonnes.

(2) A reference in subclause (1) to the quantity of potatoes with which a person will, or is likely to, deal in a levy year is a reference to:
   (a) the quantity of potatoes for which the person is, or may become, liable to pay levy or charge for the year; or
(b) the quantity of potatoes for which the person is, or may become, liable to pay an amount under subsection 7 (1), (2) or (3) of the Collection Act.

14.18 Form of application for exemption

(1) An application for an exemption from the requirement to lodge quarterly returns for a levy year must include:

(a) the following details:

(i) the applicant’s full name;

(ii) the applicant’s business or residential address (not the address of a post office box or post office bag);

(iii) if the applicant has a post office box address or a post office bag address — that address;

(iv) the applicant’s ABN, if any;

(v) if the applicant is a company and does not have an ABN — its ACN; and

(b) a statement to the effect that:

(i) the applicant is, or may become, liable to pay levy or charge for the year; or

(ii) the applicant is, or may become, liable to pay an amount under subsection 7 (1), (2) or (3) of the Collection Act for the year; and

(c) a statement to the effect that the applicant believes that the quantity of potatoes for which the person is, or may become, liable to pay the levy or charge will be less than 1 000 tonnes.

(2) An application must be sent to the Secretary’s postal address.

14.19 Grant or refusal of exemption

(1) The Secretary must, within 14 days after receiving an application:

(a) decide whether to grant the exemption; and

(b) give the applicant written notice of the decision.

(2) When deciding whether to grant an exemption, the Secretary must have regard to:
(a) the amount of levy or charge payable, or the amount payable by the applicant under subsection 7 (1), (2) or (3) of the Collection Act, for the previous levy year; and
(b) any information that is available to the Secretary about the amount of the liability that the applicant is likely to incur in the levy year to which the application relates.

14.20 Continuation of exemption

(1) If a person who is exempt from lodging monthly returns for a levy year lodges an annual return for that year, the Secretary must, within 14 days after receiving the return:
(a) decide whether to continue the exemption for the following levy year; and
(b) give the person written notice of the decision.

(2) When deciding whether to continue an exemption, the Secretary must have regard to:
(a) the amount of levy or charge payable, or the amount payable by the applicant under subsection 7 (1), (2) or (3) of the Collection Act, for the previous levy year; and
(b) any information that is available to the Secretary about the amount of the liability that the applicant is likely to incur in the levy year to which the application relates.

14.21 When must quarterly returns be lodged if exemption refused or not continued

A person who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must lodge a return for each quarter of the year:
(a) if the quarter ended before the person received the notice — within 28 days of receiving the notice; and
(b) otherwise — within 28 days after the end of the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.
14.22 What records must be kept — primary producers

(1) A primary producer must keep records showing, in respect of each quarter, for leviable potatoes sold by the producer by retail sale:

(a) the quantity of leviable potatoes so sold; and

(b) the amount of levy payable on that quantity of leviable potatoes; and

(c) the amount of levy paid by the producer on that quantity of leviable potatoes.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

14.23 What records must be kept — owners of processing potatoes

(1) An owner of processing potatoes must keep records showing, in respect of each quarter, for processing potatoes the processing of which begins in the quarter:

(a) the quantity of processing potatoes; and

(b) the amount of levy payable on that quantity of processing potatoes; and

(c) the amount of levy paid by the owner for that quantity of processing potatoes.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

14.24 What records must be kept — persons who export potatoes

(1) A person who exports potatoes must keep records showing, in respect of each quarter:

(a) the quantity of potatoes exported by the exporter; and

(b) the amount of charge payable on the potatoes; and
(c) the amount of charge paid by the exporter for the chargeable potatoes.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

14.25 What records must be kept — first purchasers, agents and processors

(1) A first purchaser, a selling agent, a buying agent or a processor of potatoes must keep records showing, in respect of each quarter:

(a) the quantity of potatoes dealt with by the first purchaser, agent or processor; and

(b) the amount of levy and charge payable on the potatoes; and

(c) the amount of levy and charge paid by the first purchaser, agent or processor for the potatoes.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

14.26 Review of decisions

A person may apply to the Administrative Appeals Tribunal for the review of a decision of the Secretary:

(a) refusing under paragraph 14.19 (1) (a) to grant an exemption; or

(b) refusing under paragraph 14.20 (1) (a) to continue an exemption.

Part 15 Stone fruit

15.1 Application

This Part applies to stone fruit.
15.2 **Definitions for Part 15**

In this Part:

- **bulk stone fruit** means stone fruit that are not packed in a standard tray or a standard box.

- **chargeable stone fruit** means stone fruit on which charge is imposed.

- **exporter**, for particular stone fruit, means the producer of the stone fruit within the meaning of paragraph (g) of the definition of **producer** in subsection 4 (1) of the Collection Act.

  *Note*  Paragraph (g) of the definition of **producer** in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, **producer** means the person who exports the product from Australia.

- **leviable stone fruit** means stone fruit on which levy is imposed.

- **retail sale** means a sale of stone fruit by the grower except a sale to a first purchaser or through a selling agent, a buying agent or an exporting agent.

- **standard box** means:
  - (a) a box of stone fruit that is a box of the kind ordinarily used in the Australian horticultural industry for packing stone fruit; or
  - (b) if the stone fruit are packed in another kind of box — 10 kilograms of stone fruit.

- **standard tray** means:
  - (a) a single layer tray of stone fruit that is a tray of the kind ordinarily used in the Australian horticultural industry for packing stone fruit; or
  - (b) if the stone fruit are packed in another kind of tray — 5 kilograms of stone fruit.

- **stone fruit** means a fruit:
  - (a) of the species *Prunus domestica*, *Prunus salicina*, *Prunus besseyi*, *Prunus americana*, *Prunus nigra*, *Prunus munsoniana*, *Prunus insititia*, *Prunus cerasifera* or *Prunus spinosa*, commonly called plum; or
  - (b) of the species *Prunus armeniaca*, commonly called apricot; or
(c) of the species Prunus persica, commonly called nectarine or peach.

*Note 1* Stone fruit are chargeable horticultural products — see Part 15 of Schedule 10 to the Customs Charges Regulations.

*Note 2* Stone fruit are leviable horticultural products — see Part 15 of Schedule 15 to the Excise Levies Regulations.

15.3 *What is a levy year*

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a levy year for chargeable and leviable stone fruit is a financial year.

15.4 *Who is a producer*

For paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act, leviable stone fruit are prescribed.

*Note 1* Paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, *producer* means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or

(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

*Note 2* Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.

15.5 *Liability of intermediaries — exporting agents*

For subsection 7 (3) of the Collection Act, chargeable stone fruit are prescribed.

*Note 1* Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, the amount of any charge due for payment on or in relation to the products that remains unpaid by the producer, and any penalty imposed under subsection 15 (1) of the Collection Act in relation to that charge.

*Note 2* Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on
which charge is imposed, *producer* means the person who exports the product from Australia.

### 15.6 When is charge or levy due for payment — people who lodge quarterly returns

For section 6 of the Collection Act, charge or levy payable on stone fruit for a quarter is due for payment:

(a) if a return for the quarter is lodged within the period mentioned in clause 15.8 — on the day that the return is lodged; or

(b) if a return for the quarter is not lodged within the period mentioned in clause 15.8 — on the last day of that period.

*Note* For penalty for late payment, see section 15 of the Collection Act.

### 15.7 Who must lodge a quarterly return

1. The following persons must lodge a return for a quarter:
   (a) a first purchaser who buys stone fruit in the quarter;
   (b) a buying agent who buys stone fruit in the quarter;
   (c) a selling agent who sells stone fruit in the quarter;
   (d) an exporter who exports stone fruit in the quarter;
   (e) an exporting agent who exports stone fruit in the quarter.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

2. However, a person does not have to lodge quarterly returns in a levy year if:
   (a) the person has applied under clause 15.13 for an exemption for the year and has not received notice of the Secretary’s decision; or
   (b) the Secretary has granted the person an exemption for the year under clause 15.15 or has continued the person’s exemption under clause 15.16; or
   (c) the Secretary is required, under clause 15.16, to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.
15.8 When must a quarterly return be lodged

A return for a quarter must be lodged within 28 days after the end of the quarter to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

15.9 When is levy or charge due for payment — people who lodge annual returns

For section 6 of the Collection Act, charge or levy payable on stone fruit for a levy year is due for payment:

(a) if a return for the year is lodged before the day mentioned in clause 15.11 — on the day that the return is lodged; or

(b) if a return for the year is not lodged before the day mentioned in clause 15.11 — on that day.

Note For penalty for late payment, see section 15 of the Collection Act.

15.10 Who must lodge an annual return

A return for a levy year must be lodged by:

(a) a person who:

(i) in relation to a quarter in the levy year, is mentioned in subclause 15.7 (1); and

(ii) is exempt from lodging quarterly returns in the levy year under clause 15.15 or 15.16; and

(b) a producer who sells stone fruit by retail sale in the levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

15.11 When must an annual return be lodged

A return for a levy year must be lodged on or before 28 August in the following levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.
15.12  **What must be included in a return**

In addition to the information required by regulation 10, a return for a quarter or levy year must state, in respect of the quarter or levy year:

(a) for leviable stone fruit bought or sold by the person lodging the return:
   (i) the quantity, in kilograms, of the stone fruit; and
   (ii) the amount of levy payable for the stone fruit; and
   (iii) the amount of levy paid by the person for the stone fruit.; and

(b) for chargeable stone fruit exported by the person lodging the return:
   (i) the quantity, in kilograms, of the stone fruit; and
   (ii) the amount of charge payable for the stone fruit; and
   (iii) the amount of charge paid by the person for the stone fruit.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

15.13  **Exemption from lodging quarterly returns**

A person may apply for exemption from the requirement to lodge quarterly returns in a levy year if the person has reasonable grounds for believing that the sum of levy and charge payable by the person for the year will be less than $500.

15.14  **Form of application for exemption**

(1) An application for exemption must include:

(a) the applicant’s full name; and

(b) the applicant’s business or residential address of the applicant (not a post office box or post office bag); and

(c) if the applicant has a post office box address or a post office bag address — that address; and

(d) the applicant’s ABN, if any; and

(e) if the applicant is a company and does not have an ABN — the applicant’s ACN.
(2) If the applicant is a first purchaser, buying agent or selling agent, the application must include:
   (a) a statement to the effect that the applicant is a person who will, or may, incur a liability under subsection 7 (1) of the Collection Act in the levy year to which the application relates; and
   (b) a statement to the effect that the applicant believes that the amount of the liability will be less than $500.

(3) If the applicant is an exporter or exporting agent, the application must include:
   (a) a statement to the effect that the applicant is a person who will, or may, incur a liability under subsection 7 (3) of the Collection Act in the levy year to which the application relates; and
   (b) a statement to the effect that the applicant believes that the amount of the liability will be less than $500.

(4) An application must be sent to the Secretary’s postal address.

15.15 Grant or refusal of exemption

(1) The Secretary must, within 14 days after receiving an application:
   (a) decide whether to grant the exemption; and
   (b) give the applicant written notice of the decision.

(2) When deciding whether to grant an exemption from the requirement to lodge quarterly returns for a levy year, the Secretary must have regard to:
   (a) the amount of levy or charge payable by the applicant in the preceding levy year; and
   (b) any information that is available to the Secretary about the amount of the liability that the applicant is likely to incur under subsection 7 (1) or (3) of the Collection Act in the levy year to which the application relates.
15.16 Continuation of exemption

(1) If a person who is exempt from lodging quarterly returns in a levy year lodges an annual return for that year, the Secretary must, within 14 days after receiving the return:
   (a) decide whether to continue the exemption for the next levy year; and
   (b) give the person written notice of the decision.

(2) When deciding whether to continue a person’s exemption, the Secretary must have regard to:
   (a) the amount of levy or charge payable by the person in the previous levy year; and
   (b) any information that is available to the Secretary about the amount of liability that the person is likely to incur under subsection 7 (1) or (3) of the Collection Act in the following levy year.

15.17 When must a quarterly return be lodged if exemption refused or not continued

If a person receives notice of a refusal to grant, or of a refusal to continue, an exemption from the requirement to lodge quarterly returns in a levy year, the person must lodge a return for each quarter in the levy year:
   (a) if the quarter ended before the person received the notice — within 28 days of receiving the notice; and
   (b) otherwise — within 28 days after the end of the quarter.

Note: For offences in relation to returns, see section 24 of the Collection Act.

15.18 What records must be kept

(1) The following persons must keep records for a levy year, setting out the matters mentioned in subclause (2) in respect of the levy year:
   (a) a person mentioned in subclause 15.7 (1);
   (b) a producer.

Penalty: 10 penalty units.
(2) For subclause (1), the matters are:
   (a) the quantities, in kilograms, of stone fruit bought, sold (by retail sale or otherwise) or exported by the person; and
   (b) the amount of levy and charge payable for each of those quantities; and
   (c) the amount of levy and charge paid by the person for each of those quantities; and
   (d) the details mentioned in subclause (3) for each person:
      (i) to whom stone fruit was sold by the person, other than by retail sale; and
      (ii) from whom stone fruit was bought by the person; and
   (e) the name and business or residential address (not the address of a post office box or post office bag) of each person to whom stone fruit was exported by the person; and
   (f) the total quantity, in kilograms, of stone fruit:
      (i) sold by the person to each person mentioned in subparagraph (d) (i); and
      (ii) bought by the person from each person mentioned in subparagraph (d) (ii); and
      (iii) exported by the person to each person mentioned in paragraph (e).

(3) For paragraph (2) (d), the details are:
   (a) the person’s full name; and
   (b) the person’s business or residential address (not the address of a post office box or post office bag); and
   (c) the person’s ABN, if any; and
   (d) if the person is a company and does not have an ABN — its ACN.

(4) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
15.19 **Review of decisions**

A person may apply to the Administrative Appeals Tribunal for the review of a decision of the Secretary:

(a) refusing under paragraph 15.15 (1) (a) to grant an exemption; or

(b) refusing under paragraph 15.16 (1) (a) to continue an exemption.

**Part 16  Strawberries**

16.1 **Application**

This Part applies to strawberries.

16.2 **Definitions for Part 16**

In this Part:

*buyer* means a person who buys strawberry runners from a seller.

*seller* means a person who sells strawberry runners.

*strawberry* means a fruit of the plant species *Fragaria X Ananassa*.

*strawberry runner* means:

(a) a daughter plant originating at a node on the stolon of a mother plant of the species *Fragaria X Ananassa*; or

(b) a plant produced by tissue culture to propagate the species *Fragaria X Ananassa*.

*Note 1* Paragraph (hb) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that in the case of a collection product that will, for the purpose of the imposition of levy under subclause 2 (2) of Schedule 15 to the Excise Levies Act, be presumed to have been produced in Australia, *producer* means the person who would, if the collection product presumed to be produced were actually produced, be taken to be the grower of the product.

*Note 2* Clause 16.3 of Part 16 of Schedule 15 to the Excise Levies Regulations provides that, for subclause 2 (2) of Schedule 15 to the Excise Levies Act, the amount of strawberries presumed to be produced in Australia is to be determined by reference to the number of strawberry runners purchased for use in the production of the strawberries.
Note 3  Strawberries are leviable horticultural products — see Part 16 of Schedule 15 to the Excise Levies Regulations.

16.3  What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for strawberries is a financial year.

16.4  Time of purchase
Strawberry runners are taken to be purchased when the purchase price is paid in full.

16.5  Strawberry runners are prescribed goods or services
For paragraph (b) of the definition of prescribed goods or services in subsection 4 (1) of the Collection Act, strawberry runners are identified as goods used in the production of strawberries.

Note 1  Paragraph (b) of the definition of prescribed goods or services in subsection 4 (1) of the Collection Act provides that prescribed goods or services, for a collection product of a particular kind, means, if those products are of a kind that will, for the imposition of levy under subclause 2 (2) of Schedule 15 to the Excise Levies Act, be presumed to have been produced in Australia, goods identified by the regulations as goods used in the production of those products.

Note 2  Clause 16.3 of Part 16 of Schedule 15 to the Excise Levies Regulations provides that, for subclause 2 (2) of Schedule 15 to the Excise Levies Act, the amount of strawberries presumed to be produced in Australia is to be determined by reference to the number of strawberry runners purchased for use in the production of the strawberries.

16.6  When is an amount on account of levy due for payment — sellers
For subsection 9 (1) of the Collection Act, the prescribed period is 28 days after the end of the quarter in which an amount on account of levy or penalty is received.

Note 1  This is the period, under subsection 9 (1) of the Collection Act, within which a strawberry runner seller who receives an amount on account of levy or penalty from the person to whom the strawberry runners were sold must pay the amount to the Commonwealth.

Note 2  For penalty for late payment, see section 15 of the Collection Act.
16.7 **When is an amount on account of levy due for payment — buyers**

For subsection 9 (2A) of the Collection Act, the prescribed period is the period ending on the day when payment of the purchase price for the strawberry runners is due.

*Note* This is the period, under subsection 9 (2A) of the Collection Act, within which a person who buys strawberry runners must pay the strawberry runner seller an amount on account of levy.

16.8 **Notice that levy is payable**

A seller must include, in each invoice or sale note recording a sale of strawberry runners to a strawberry producer, a notice stating:

(a) that, under subsection 9 (2A) of the Collection Act, the buyer must pay the seller an amount on account of levy; and

(b) the amount payable; and

(c) the date by which the amount must be paid.

16.9 **Who must lodge a return**

A seller to whom subsection 9 (1) of the Collection Act applies must lodge a return for a quarter.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

16.10 **When must a return be lodged**

A return for a quarter return must be lodged within 28 days after the end of the quarter to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

16.11 **What must be included in a return**

(1) In addition to the information required by regulation 10, a return for a quarter must state, in respect of the quarter:

(a) the amount received by the seller from the sale of strawberry runners, less any amount attributable to the sale
of strawberry runners to which subsection 9 (3A) of the Collection Act applies; and
(b) the amount on account of levy received by the seller within the period mentioned in clause 16.7; and
(c) for each amount on account of levy received by the seller after it became due:
   (i) the date when the amount was due; and
   (ii) the date when the amount was received; and
   (iii) the details mentioned in subclause (2) for the person from whom the amount was received; and
(d) for each amount on account of levy due to have been paid to, but not received by, the seller:
   (i) the amount on account of levy owing; and
   (ii) the date when the amount was due to have been paid; and
   (iii) the details mentioned in subclause (2) for the person from whom the amount was due.

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) For subparagraphs (1) (c) (iii ) and (d) (iii), the details are:
   (a) the person’s full name; and
   (b) the person’s business or residential address (not the address of a post office box or post office bag); and
   (c) the person’s ABN, if any; and
   (d) if the person is a company and does not have an ABN — its ACN.

16.12 What records must be kept — sellers

(1) A seller must keep records setting out, in respect of each quarter:
   (a) the total amount received by the seller from the sale of strawberry runners for the quarter; and
   (b) the details mentioned in subclauses (2) and (3) in respect of each quarter.

Penalty: 10 penalty units.
(2) For sales of strawberry runners to which subsection 9 (2A) of the Collection Act applies, the records must set out:
   (a) the amount received from each sale; and
   (b) for each amount on account of levy received:
      (i) the date when the amount was due; and
      (ii) the date when the amount was received; and
      (iii) the details mentioned in subclause (4) for the person from whom the amount was received.

(3) For sales of strawberry runners to which subsection 9 (3A) of the Collection Act applies, the records must set out:
   (a) the total amount received from sales; and
   (b) the details mentioned in subclause (4) for each person who purchased strawberry runners.

(4) For subparagraph (2) (b) (iii) and paragraph (3) (b), the details are:
   (a) the person’s full name; and
   (b) the person’s business or residential address (not the address of a post office box or post office bag); and
   (c) the person’s ABN, if any; and
   (d) if the person is a company and does not have an ABN — its ACN.

(5) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

16.13 What records must be kept — buyers

(1) A buyer must keep records setting out, in respect of each quarter:
   (a) for purchases of strawberry runners to which subsection 9 (2A) of the Collection Act applies:
      (i) the total amount paid for the strawberry runners; and
      (ii) each amount on account of levy paid to the seller; and
   (b) for purchases of strawberry runners to which subsection 9 (3A) of the Collection Act applies:
(i) the total amount paid for the strawberry runners; and
(ii) the purposes for which the strawberry runners are intended to be used.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

*Note* For *strict liability*, see section 6.1 of the *Criminal Code*.

**Part 17  Vegetables**

**17.1 Application**

This Part applies to vegetables, except:
(a) asparagus; or
(b) garlic; or
(c) hard onions (being bulbs of the species *Allium cepa*); or
(d) herbs (other than fresh culinary shallots and parsley); or
(e) melons; or
(f) mushrooms; or
(g) potatoes (other than sweet potatoes); or
(h) seed sprouts; or
(i) tomatoes; or
(j) vegetables of a kind for which the following rates of levy or charge are not applicable:

(i) a rate of levy for subclause 4 (3) of Schedule 15 to the *Excise Levies Act*; or
(ii) a rate of charge for subclause 3 (5) of Schedule 10 to the *Customs Charges Act*.

*Note 1* Vegetables to which Part 17 of Schedule 10 to the *Customs Charges Regulations* applies are chargeable horticultural products — see that Part.

*Note 2* Vegetables to which Part 17 of Schedule 15 to the *Excise Levies Regulations* applies are leviable horticultural products — see that Part.
17.2 **Definitions for Part 17**

In this Part:

*exporter*, for vegetables to which this Part applies, means the producer of the vegetables within the meaning of paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act.

*retail sale*, for vegetables to which this Part applies, means a sale by a producer, but does not include a sale to a first purchaser or through a selling agent, a buying agent or an exporting agent.

17.3 **What is a levy year**

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a levy year for vegetables to which this Part applies is a financial year.

17.4 **What is not a process**

For the definition of *process* in subsection 4 (1) of the Collection Act, an operation after harvesting, if the operation does not alter the vegetables from their natural state, is prescribed.

*Example*

Processing may include canning, bottling, freezing, cooking, pickling, roasting or dehydrating, but does not include washing, grading or packing vegetables, transporting vegetables in their natural state or preparing vegetables for sale in their natural state.

17.5 **Who is a producer**

For paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act, vegetables to which this Part applies are prescribed.

*Note 1* Paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, *producer* means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or
(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

Note 2 Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.

17.6 When is charge or levy due for payment — people who lodge quarterly returns

For section 6 of the Collection Act, charge or levy payable on vegetables to which this Part applies for a quarter is due for payment:

(a) if a return for the quarter is lodged within the period mentioned in clause 17.8 — on the day that the return is lodged; or

(b) if a return for the quarter is not lodged within the period mentioned in clause 17.8 — on the last day of that period.

*Note* For penalty for late payment, see section 15 of the Collection Act.

17.7 Who must lodge a quarterly return

(1) The following persons must lodge a return for a quarter:

(a) a first purchaser who buys vegetables to which this Part applies in the quarter;

(b) a buying agent who buys vegetables to which this Part applies in the quarter;

(c) a selling agent who sells vegetables to which this Part applies in the quarter;

(d) an exporter who exports vegetables to which this Part applies in the quarter;

(e) an exporting agent who exports vegetables to which this Part applies in the quarter;

(f) a producer who sells vegetables to which this Part applies other than by retail sale in the quarter.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
(2) However, a person does not have to lodge quarterly returns in a levy year if:
   (a) the person has applied for an exemption under clause 17.13 for the levy year and has not received notice of the Secretary’s decision; or
   (b) the Secretary has granted the person an exemption for the levy year under clause 17.15, or has continued the person’s exemption for the levy year under clause 17.16; or
   (c) the Secretary is required, under clause 17.16, to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.

17.8 When must a quarterly return be lodged
A return for a quarter must be lodged within 28 days after the end of the quarter to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

17.9 When is levy or charge due for payment — people who lodge annual returns
For section 6 of the Collection Act, charge or levy payable on vegetables to which this Part applies for a levy year is due for payment:
   (a) if a return for the year is lodged before the day mentioned in clause 17.11 — on the day that the return is lodged; or
   (b) if a return for the year is not lodged before the day mentioned in clause 17.11 — on that day.

Note For penalty for late payment, see section 15 of the Collection Act.

17.10 Who must lodge an annual return
An annual return for a levy year must be lodged by:
   (a) a person who:
       (i) is a person described in subclause 17.7 (1); and
       (ii) is exempt from lodging quarterly returns for the levy year under clause 17.15 or 17.16; and
(b) a producer who sells vegetables to which this Part applies by retail sale in the levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

17.11 When must an annual return be lodged
A return for a levy year must be lodged on or before 28 August in the following year.

Note For offences in relation to returns, see section 24 of the Collection Act.

17.12 What must be included in a return
In addition to the information required by regulation 10, a return for a quarter or levy year must state, in respect of the quarter or levy year:

(a) the quarters, if any, for which returns have been lodged previously in the levy year by the person lodging the return; and

(b) for vegetables to which this Part applies (except processed vegetables) bought or sold by the person lodging the return in the quarter or levy year for which levy is payable:

(i) the amount paid for the vegetables at the first point of sale; and

(ii) the amount of levy payable for the vegetables; and

(iii) the amount of levy paid by the person for the vegetables; and

(c) for processed vegetables to which this Part applies bought or sold by the person lodging the return in the quarter or levy year for which levy is payable:

(i) the amount that would have been paid for the vegetables at the first point of sale, if that sale had occurred before processing; and

(ii) the amount of levy payable for the vegetables; and

(iii) the amount of levy paid by the person for the vegetables; and
(d) for vegetables to which this Part applies exported by the person lodging the return in the quarter or levy year for which charge is payable:

(i) the free on board value of the vegetables immediately prior to export; and

(ii) the amount of charge payable for the vegetables; and

(iii) the amount of charge paid by the person for the vegetables.

Note For penalty, see section 24 of the Collection Act.

17.13 Exemption from lodging quarterly returns

A person may apply for exemption from the requirement to lodge quarterly returns for a levy year if the person has reasonable grounds for believing that the sum of levy and charge payable by the person for the year is, or is likely to be, less than $500.

17.14 Form of application for exemption

(1) An application must include:

(a) the following details:

(i) the applicant’s full name;

(ii) the applicant’s business or residential address (not the address of a post office box or post office bag);

(iii) if the applicant has a post office box or a post office bag address — that address;

(iv) the applicant’s ABN, if any;

(v) if the applicant is a company and does not have an ABN — its ACN; and

(b) a statement to the effect that the applicant believes that the applicant has incurred, or is likely to incur, a liability to pay levy or charge for the levy year to which the application relates; and

(c) a statement to the effect that the applicant believes that the amount of the liability is, or is likely to be, less than $500.

(2) An application must be sent to the Secretary’s postal address.
17.15 Grant or refusal of exemption

(1) The Secretary must, within 14 days after receiving an application:
   (a) decide whether to grant the exemption; and
   (b) give the applicant written notice of the decision.

(2) In deciding to grant an exemption, the Secretary must have regard to:
   (a) information available to the Secretary about the amount of the levy or charge that the applicant is, or is likely to be, liable to pay for the levy year; and
   (b) the amount of levy or charge that the applicant was liable to pay for the immediately preceding levy year.

17.16 Continuation of exemption

(1) If a person who is exempt from lodging quarterly returns for a levy year lodges an annual return for the year, the Secretary must, within 14 days after receiving the return:
   (a) decide whether to continue the exemption for the next levy year; and
   (b) give the person written notice of the decision.

(2) In deciding whether to continue an exemption, the Secretary must have regard to:
   (a) information available to the Secretary about the amount of levy or charge that the person is, or is likely to be, liable to pay for the next levy year; and
   (b) the amount of levy or charge that the person was liable to pay for the levy year to which the annual return relates.

17.17 When must a quarterly return be lodged if exemption refused or not continued

A person who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must lodge a return for each quarter of the year:
   (a) if the quarter ended before the person received the notice — within 28 days of receiving the notice; and
(b) otherwise — within 28 days after the end of the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.

17.18 What records must be kept

(1) The following persons must keep records, in accordance with subclauses (2) and (3), for a levy year:

(a) a person mentioned in subclause 17.7 (1);

(b) a producer who sells vegetables to which this Part applies by retail sale in the levy year.

Penalty: 10 penalty units.

(1A) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

(2) For subclause (1), the records must set out, for each kind of vegetable to which this Part applies dealt with in the levy year:

(a) for vegetables (except processed vegetables) bought or sold by the person — the amount paid for the vegetables at the first point of sale; and

(b) for processed vegetables bought or sold by the person, if unprocessed vegetables of the same kind were sold on the day the vegetables were delivered for processing — the market price of the unprocessed vegetables on that day; and

(c) for processed vegetables bought or sold by the person, and to which paragraph (b) does not apply — the value of the vegetables immediately before processing; and

(d) for vegetables exported by the person — the free on board value of the vegetables; and

(e) the amount of levy and charge payable for the vegetables; and

(f) the amount of levy and charge paid by the person for the vegetables; and

(g) the details mentioned in subclause (3) for each person:

(i) to whom vegetables were sold by the person, other than by retail sale; and
(ii) from whom vegetables were bought by the person; and
(h) the name and business or residential address (not the address of a post office box or post office bag) of each person to whom vegetables were exported; and
(j) the amount paid, at the first point for sale, for vegetables (except processed vegetables):
   (i) sold to each person to whom subparagraph (g) (i) applies; and
   (ii) bought from each person to whom subparagraph (g) (ii) applies; and
(k) the free on board value immediately prior to export, of each consignment of vegetables exported.

Note For paragraph (2) (c), clause 17.5 of Part 17 of Schedule 15 to the Excise Levies Regulations provides that the value of the vegetables before processing must be substantiated by the producer’s financial records in accordance with:
(a) Australian Accounting Standard 2 (Management and Presentation of Inventories in the Context of the Historical Cost System), issued by the Australian Accounting Research Foundation, as in force at the commencement of those Regulations; and
(b) Accounting Standard AASB 1019 (Management and Presentation of Inventories in the Context of the Historical Cost System), issued by the Australian Accounting Standards Board, as in force at the commencement of those Regulations.

(3) For paragraph (2) (g), the details are:
   (a) the person’s full name; and
   (b) the person’s business or residential address (not the address of a post office box or post office bag); and
   (c) the person’s ABN, if any; and
   (d) if the person is a company and does not have an ABN — its ACN.

17.19 Review of decisions

A person may apply to the Administrative Appeals Tribunal for the review of a decision of the Secretary:
(a) refusing under paragraph 17.15 (1) (a) to grant an exemption; or
(b) refusing under paragraph 17.16 (1) (a) to continue an exemption.

**Part 18  Agaricus mushrooms**

**18.1 Application**

This Part applies to Agaricus mushrooms.

**18.2 Definitions for Part 18**

In this Part:

*Agaricus mushroom* means the fruiting body of the *Agaricus* genus of cultivated fungi.

*buyer* means a person who buys mushroom spawn from a seller.

*mushroom spawn* means *Agaricus spp* mycelia contained in a medium and used for the inoculation of phase 2 substrate, including (but not limited to) grain spawn, casing inoculum and inoculated supplement.

*overseas seller* means a seller who sells mushroom spawn outside Australia.

*seller* means a person who sells mushroom spawn.

*Note 1* Paragraph (hb) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that in the case of a collection product that will, for the purpose of the imposition of levy under subclause 2 (2) of Schedule 15 to the Excise Levies Act, be presumed to have been produced in Australia, *producer* means the person who would, if the collection product presumed to be produced were actually produced, be taken to be the grower of the product.

*Note 2* Clause 18.3 of Part 18 of Schedule 15 to the Excise Levies Regulations provides that, for subclause 2 (2) of Schedule 15 to the Excise Levies Act, the amount of Agaricus mushrooms presumed to be produced in Australia is to be determined by reference to the number of kilograms of mushroom spawn purchased or produced for use in the production of the Agaricus mushrooms.

*Note 3* Agaricus mushrooms are leviable horticultural products — see Part 18 of Schedule 15 to the Excise Levies Regulations.
18.3 **What is a levy year**

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a levy year for Agaricus mushrooms is:

(a) for the first levy year — the period beginning on 1 January 2002 and ending on 30 June 2002; and

(b) for a later levy year — a financial year.

18.4 **Time of purchase**

Mushroom spawn are taken to be purchased when the purchase price is due to be paid.

18.5 **Mushroom spawn are prescribed goods or services**

For paragraph (b) of the definition of *prescribed goods or services* in subsection 4 (1) of the Collection Act, mushroom spawn are identified as goods used in the production of mushrooms.

*Note 1* Paragraph (b) of the definition of *prescribed goods or services* in subsection 4 (1) of the Collection Act provides that *prescribed goods or services*, for a collection product of a particular kind, means, if those products are of a kind that will, for the imposition of levy under subclause 2 (2) of Schedule 15 to the Excise Levies Act, be presumed to have been produced in Australia, goods identified by the regulations as goods used in the production of those products.

*Note 2* Clause 18.3 of Part 18 of Schedule 15 to the Excise Levies Regulations provides that, for subclause 2 (2) of Schedule 15 to the Excise Levies Act, the amount of Agaricus mushrooms presumed to be produced in Australia is to be determined by reference to the number of kilograms of mushroom spawn purchased for use in the production of the Agaricus mushrooms.

18.6 **When is an amount on account of levy due for payment — sellers**

(1) This clause applies to a seller who:

(a) sells mushroom spawn to a buyer; and

(b) receives from the buyer an amount on account of levy or penalty.
(2) For subsection 9 (1) of the Collection Act, the prescribed period for the seller is 28 days after the end of the quarter in which the amount on account of levy or penalty is received.

Note 1 This is the period, under subsection 9 (1) of the Collection Act, within which a seller who receives an amount on account of levy or penalty from the person to whom the mushroom spawn were sold must pay the amount to the Commonwealth.

Note 2 For penalty for late payment, see section 15 of the Collection Act.

18.7 When is an amount on account of levy due for payment — buyers

For subsection 9 (2A) of the Collection Act, the prescribed period is the period ending on the day when the first payment of the purchase price for the mushroom spawn is due.

Note This is the period, under subsection 9 (2A) of the Collection Act, within which a person who buys mushroom spawn must pay the seller an amount on account of levy.

18.8 When is levy due for payment — producers

(1) This clause applies to the following mushroom producers:

(a) a mushroom producer who produces and uses mushroom spawn for mushroom production;

(b) a mushroom producer who purchases mushroom spawn from an overseas seller and uses that mushroom spawn for mushroom production.

(2) For section 6 of the Collection Act, levy payable by the mushroom producer is due for payment:

(a) for a mushroom producer mentioned in paragraph (1) (a) — 28 days after the end of the month in which the mushroom spawn are produced and used to produce mushrooms; and

(b) for a mushroom producer mentioned in paragraph (1) (b) — 28 days after the end of the month in which the mushroom spawn are purchased from an overseas seller and used to produce mushrooms.

Note For penalty for late payment, see section 15 of the Collection Act.
18.9 **Notice that levy is payable**

A seller must include, in each invoice or sale note recording a sale of mushroom spawn to a buyer, a notice stating:

(a) that, under subsection 9 (2A) of the Collection Act, the buyer must pay the seller an amount on account of levy; and

(b) the amount payable; and

(c) the date by which the amount must be paid.

18.10 **Who must lodge a return**

(1) A seller to whom subsection 9 (1) of the Collection Act applies must lodge a return for a quarter.

(2) A mushroom producer to whom clause 18.8 applies must lodge a return for each month in which the mushroom spawn produced, or purchased from an overseas seller, by the mushroom producer was used by that producer to produce Agaricus mushrooms.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

18.11 **When must a return be lodged**

(1) A return for a quarter must be lodged within 28 days after the end of the quarter to which it relates.

(2) A return for a month must be lodged within 28 days after the end of the month to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

18.12 **What must be included in a quarterly return**

(1) In addition to the information required by regulation 10, a return for a quarter must state, in respect of the quarter:

(a) the quantity, in kilograms, of mushroom spawn sold by the seller; and
(b) the amount received by the seller from the sale of mushroom spawn, less any amount attributable to the sale of mushroom spawn to which subsection 9 (3A) of the Collection Act applies; and

(c) the amount on account of levy received by the seller within the period mentioned in clause 18.7; and

(d) for each amount on account of levy received by the seller after it became due:

(i) the date when the amount on account of levy was due; and

(ii) the date when the amount was received; and

(iii) the details mentioned in subclause (2) for the person from whom the amount was received; and

(e) for each amount on account of levy due to have been paid to, but not received by, the seller:

(i) the amount on account of levy owing; and

(ii) the date when the amount was due to have been paid; and

(iii) the details mentioned in subclause (2) for the person from whom the amount was due.

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) For subparagraphs (1) (d) (iii) and (e) (iii), the details are:

(a) the person’s full name; and

(b) the person’s business or residential address (not the address of a post office box or post office bag); and

(c) the person’s ABN, if any; and

(d) if the person is a company and does not have an ABN — its ACN.

18.13 What must be included in a monthly return

In addition to the information required by regulation 10, a return for a month must state, in respect of the month:

(a) for a return lodged by a mushroom producer mentioned in paragraph 18.8 (1) (a):
(i) the total quantity, in kilograms, of mushroom spawn previously produced and used in the levy year; and
(ii) the total quantity, in kilograms, of mushroom spawn produced and used that month; and
(iii) the combined total quantity, in kilograms, of mushroom spawn mentioned in subparagraphs (i) and (ii); and

(b) for a return lodged by a mushroom producer mentioned in paragraph 18.8 (1) (b):
   (i) the total quantity, in kilograms, of mushroom spawn previously purchased from an overseas seller and used in the levy year; and
   (ii) the total quantity, in kilograms, of mushroom spawn purchased from an overseas seller and used that month; and
   (iii) the combined total quantity, in kilograms, of mushroom spawn mentioned in subparagraphs (i) and (ii); and

(c) the amount of levy payable for the month; and

(d) the amount of levy paid for the month by the person lodging the return.

Note For offences in relation to returns, see section 24 of the Collection Act.

18.14 What records must be kept — sellers

(1) A seller must keep records setting out, in respect of each quarter:
   (a) the total quantity, in kilograms, of mushroom spawn previously sold by the seller in the levy year; and
   (b) the total quantity, in kilograms, of mushroom spawn sold by the seller in the quarter; and
   (c) the combined total quantity, in kilograms, of mushroom spawn mentioned in paragraphs (a) and (b); and
   (d) the total amount received by the seller from the sale of mushroom spawn in the quarter; and
   (e) the amount received on account of levy and penalty from the sale of mushroom spawn in the quarter; and
(f) the details mentioned in subclauses (3) and (4) in respect of each quarter.

Penalty: 10 penalty units.

(2) An offence against subclause (1) is an offence of strict liability.

*Note*  For strict liability, see section 6.1 of the *Criminal Code*.

(3) For sales of mushroom spawn to which subsection 9 (2A) of the Collection Act applies, the records must set out:

(a) the quantity, in kilograms, of mushroom spawn sold in each sale; and

(b) the amount received from each sale; and

(c) the amount received on account of levy and penalty from each sale; and

(d) for each amount on account of levy and penalty received:
   (i) the sale to which the amount relates; and
   (ii) the date when the amount was due; and
   (iii) the date when the amount was received; and
   (iv) the details mentioned in subclause (5) for the person from whom the amount was received.

(4) For sales of mushroom spawn to which subsection 9 (3A) of the Collection Act applies, the records must:

(a) set out the total amount received from sales; and

(b) set out the details mentioned in subclause (5) for each buyer; and

(c) include a copy of the written notice from each buyer, stating that the buyer does not intend to use the mushroom spawn for producing mushrooms.

(5) For subparagraph (3) (d) (iv) and paragraph (4) (b), the details are:

(a) the person’s full name; and

(b) the person’s business or residential address (not the address of a post office box or post office bag); and

(c) the person’s ABN, if any; and
(d) if the person is a company and does not have an ABN — its ACN.

Note 1 A seller who is also a buyer must comply with the requirements of clause 18.15.

Note 2 A seller who is also a mushroom producer to whom clause 18.8 applies must comply with the requirements of clause 18.16.

18.15 What records must be kept — buyers

(1) A buyer must keep records setting out, in respect of each quarter:

(a) for purchases of mushroom spawn to which subsection 9 (2A) of the Collection Act applies:
   (i) the total quantity, in kilograms, of mushroom spawn previously purchased in the levy year; and
   (ii) the total quantity, in kilograms, of mushroom spawn purchased in the quarter; and
   (iii) the total amount paid for the mushroom spawn in the quarter; and
   (iv) each amount on account of levy and penalty (if any) paid to the seller; and

(b) for purchases of mushroom spawn to which subsection 9 (3A) of the Collection Act applies:
   (i) the total amount paid for the mushroom spawn; and
   (ii) the purposes for which the mushroom spawn are intended to be used; and
   (iii) a copy of the written notice to the seller, stating that the buyer does not intend to use the mushroom spawn for producing mushrooms.

Penalty: 10 penalty units.

(2) An offence against subclause (1) is an offence of strict liability.

Note 1 For strict liability, see section 6.1 of the Criminal Code.

Note 2 A buyer who is also a seller must comply with the requirements of clause 18.14.

Note 3 A buyer who is also a mushroom producer to whom clause 18.8 applies must comply with the requirements of clause 18.16.
18.16 What records must be kept — producers

(1) A mushroom producer mentioned in paragraph 18.8 (1) (a) must keep records setting out, in respect of each month:
(a) the total quantity, in kilograms, of mushroom spawn previously produced and used in the levy year; and
(b) the total quantity, in kilograms, of mushroom spawn produced and used in the month; and
(c) the total amount of levy and penalty (if any) payable for mushroom spawn produced and used for the month; and
(d) the total amount of levy and penalty (if any) paid for mushroom spawn produced and used for the month.

Penalty: 10 penalty units.

(2) A mushroom producer mentioned in paragraph 18.8 (1) (b) must keep records setting out, in respect of each month:
(a) the total quantity, in kilograms, of mushroom spawn previously purchased from an overseas seller and used in the production of mushrooms in the levy year; and
(b) the total quantity, in kilograms, of mushroom spawn purchased from an overseas seller and used in the production of mushrooms in the month; and
(c) the total amount of levy and penalty (if any) payable for mushroom spawn purchased from an overseas seller and used in the production of mushrooms for the month; and
(d) the total amount of levy and penalty (if any) paid for mushroom spawn purchased from an overseas seller and used in the production of mushrooms for the month.

Penalty: 10 penalty units.

(3) An offence against subclause (1) or (2) is an offence of strict liability.

Note 1 For strict liability, see section 6.1 of the Criminal Code.

Note 2 A mushroom producer who is also a seller must comply with the requirements of clause 18.14.

Note 3 A mushroom producer who is also a buyer must comply with the requirements of clause 18.15.
Part 19  Hard onions

19.1  Application
This Part applies to hard onions.

19.2  Definitions for Part 19
In this Part:

chargeable onions means hard onions on which charge is imposed.
deal means sell, buy, process or export.
hard onion means a bulb of the species Allium cepa.
intermediary amount means an amount that a person is liable to pay for hard onions because of subsection 7 (1), (2) or (3) of the Collection Act.
leviable onions means hard onions on which levy is imposed.
quarter means the period of 3 months ending on the last day of March, June, September or December in a year.
retail sale means a sale of hard onions by a producer, except a sale:
(a) to a buying agent or through a selling agent; or
(b) to a first purchaser (including an exporter or a processor); or
(c) to an exporting agent.

Note 1  Hard onions are chargeable horticultural products — see Part 19 of Schedule 10 to the Customs Charges Regulations.

Note 2  Hard onions are leviable horticultural products — see Part 19 of Schedule 15 to the Excise Levies Regulations.

19.3  What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for hard onions is:
(a) the period beginning on 1 July 2002 and ending at the end of 31 December 2002; and
(b) after that period — a calendar year.
19.4 **Who is a producer**

For paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act, hard onions are prescribed.

*Note 1* Paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, *producer* means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or

(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

*Note 2* Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia. (Hard onions are chargeable horticultural products under Part 19 of Schedule 10 to the Customs Charges Regulations).

19.5 **Liability of intermediaries — exporting agents**

For subsection 7 (3) of the Collection Act, chargeable onions are prescribed.

*Note* Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, the amount of any charge due for payment on or in relation to the products that remains unpaid by the producer, and any penalty imposed under subsection 15 (1) of the Collection Act in relation to that charge.

19.6 **Liability of intermediaries — processors**

Hard onions are declared to be a product to which paragraph 7 (2) (b) of the Collection Act applies.

*Note* Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which this paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product that remains unpaid by the producer, and any penalty for late payment imposed by subsection 15 (1) of the Collection Act.
19.7 **When is charge or levy due for payment — people who lodge quarterly returns**

For section 6 of the Collection Act, charge or levy payable on hard onions for a quarter is due for payment:

(a) if a return for the quarter is lodged within the period mentioned in clause 19.9 — on the day that the return is lodged; or

(b) if a return for the quarter is not lodged within the period mentioned in clause 19.9 — on the last day of that period.

*Note*  For penalty for late payment, see section 15 of the Collection Act.

19.8 **Who must lodge a quarterly return**

(1) The following persons must lodge a return for a quarter:

(a) a selling agent who sells hard onions in the quarter;
(b) a buying agent who buys hard onions in the quarter;
(c) a first purchaser who buys hard onions in the quarter;
(d) a processor who buys hard onions in the quarter;
(e) an exporter who exports hard onions in the quarter;
(f) an exporting agent who exports hard onions in the quarter.

*Note*  For offences in relation to returns, see section 24 of the Collection Act.

(2) However, a person does not have to lodge quarterly returns in a levy year if:

(a) the person has applied under clause 19.14 for an exemption for the year and has not received notice of the Secretary’s decision; or

(b) the Secretary has granted the person an exemption for the year under clause 19.16, or has continued the person’s exemption under clause 19.17; or

(c) the Secretary is required, under clause 19.17, to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.

19.9 **When must a quarterly return be lodged**

A return for a quarter must be lodged within 28 days after the end of the quarter to which it relates.
19.10 When is charge or levy due for payment — people who lodge annual returns

For section 6 of the Collection Act, charge or levy payable on onions for a levy year is due for payment:
(a) if a return for the year is lodged before the day mentioned in clause 19.12 — on the day the return is lodged; or
(b) if a return for the year is not lodged before the day mentioned in clause 19.12 — on that day.

Note For penalty for late payment, see section 15 of the Collection Act.

19.11 Who must lodge an annual return

A return for a levy year must be lodged by:
(a) a person who:
   (i) in relation to a quarter in the levy year, is mentioned in subclause 19.8 (1); and
   (ii) is exempt from lodging quarterly returns in the levy year under clause 19.16 or 19.17; and
(b) a producer who sells hard onions by retail sale in the levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

19.12 When must an annual return be lodged

A return for a levy year must be lodged on or before 28 February in the next levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

19.13 What must be included in a return

In addition to the information required by regulation 10, a return for a quarter or levy year must state, in respect of the quarter or levy year:
(a) for leviable onions dealt with by the person lodging the return:
   (i) the quantity, in tonnes, of hard onions; and
   (ii) the amount of levy payable for the onions; and
   (iii) the amount of levy paid by the person for the onions, noting separately the amount paid as an intermediary amount; and

(b) for chargeable onions dealt with by the person lodging the return:
   (i) the quantity, in tonnes, of hard onions; and
   (ii) the amount of charge payable for the onions; and
   (iii) the amount of charge paid by the person for the onions, noting separately the amount paid as an intermediary amount.

Note For offences in relation to returns, see section 24 of the Collection Act.

19.14 Exemption from lodging quarterly returns

(1) A person may apply for exemption from the requirement to lodge quarterly returns in a levy year if the person has reasonable grounds for believing that the quantity of hard onions with which the person will, or is likely to, deal in the year is less than 1,250 tonnes.

(2) A reference in subclause (1) to the quantity of hard onions with which a person will, or is likely to, deal in a levy year is a reference to:
   (a) any quantity of hard onions for which the person is, or may become, liable to pay charge or levy for the year; and
   (b) any quantity of hard onions for which the person is, or may become, liable to pay an amount under subsection 7 (1), (2) or (3) of the Collection Act.

19.15 Form of application for exemption

(1) An application for exemption must include:
   (a) the applicant’s personal details; and
   (b) a statement to the effect that:
(i) the applicant is, or may become, liable to pay charge or levy on hard onions for the levy year; or
(ii) the applicant is, or may become, liable to pay an intermediary amount on hard onions for the levy year; and
(c) a statement to the effect that the applicant believes that the quantity of hard onions for which the applicant is, or may become, liable to pay charge or levy for the levy year will be less than 1 250 tonnes.

(2) An application must be sent to the Secretary’s postal address.

19.16 Grant or refusal of exemption

(1) The Secretary must, within 14 days after receiving an application:
   (a) decide whether to grant the exemption; and
   (b) give the applicant written notice of the decision.

(2) When deciding whether to grant an exemption from the requirement to lodge quarterly returns for a levy year, the Secretary must have regard to:
   (a) the amount of charge or levy, or intermediary amount, payable by the applicant for the preceding levy year; and
   (b) any information that is available to the Secretary about the amount of liability the applicant is likely to incur under subsection 7 (1), (2) or (3) of the Collection Act in the levy year to which the application relates.

19.17 Continuation of exemption

(1) If a person who is exempt from lodging quarterly returns in a levy year lodges an annual return for that year, the Secretary must, within 14 days after receiving the return:
   (a) decide whether to continue the exemption for the next levy year; and
   (b) give the person written notice of the decision.

(2) When deciding whether to continue a person’s exemption, the Secretary must have regard to:
(a) the amount of charge or levy, or intermediary amount, payable by the applicant for the preceding levy year; and
(b) any information that is available to the Secretary about the amount of liability the applicant is likely to incur under subsection 7(1), (2) or (3) of the Collection Act in the next levy year.

19.18 When must a quarterly return be lodged if exemption refused or not continued

If a person receives notice of a refusal to grant, or of a refusal to continue, an exemption from the requirement to lodge quarterly returns in a levy year, the person must lodge a return for each quarter in the levy year:
(a) if the quarter ended before the person received the notice — within 28 days of receiving the notice; and
(b) otherwise — within 28 days after the end of the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.

19.19 What records must be kept

(1) A producer who, in a quarter or levy year, is liable to pay levy or charge on hard onions must keep a record, for the quarter or levy year, of:
(a) the quantity, in tonnes, of hard onions the producer dealt with in the quarter or levy year; and
(b) the amount of charge payable on the export of hard onions; and
(c) the amount of charge paid on the export of hard onions; and
(d) the amount of levy payable on hard onions; and
(e) the amount of levy paid on hard onions; and
(f) the name and business or residential address of each other person with whom the producer dealt with hard onions (except by retail sale); and
(g) the quantity, in tonnes, of hard onions for export the producer dealt with in the quarter or levy year; and
(h) the quantity, in tonnes, of hard onions, other than hard onions for export, the producer dealt with (except by retail sale); and

(i) the quantity, in tonnes, of hard onions the producer sold by retail sale.

Penalty: 10 penalty units.

(2) A person mentioned in subclause 19.8 (1) who is liable to pay an amount for hard onions must keep a record, for each quarter or levy year, of:

(a) the quantity, in tonnes, of hard onions the person dealt with in the quarter or levy year; and

(b) any intermediary amount payable for the hard onions; and

(c) any intermediary amount paid for the hard onions; and

(d) the name and business or residential address of each other person with whom the person dealt with hard onions (except by retail sale); and

(e) the quantity, in tonnes, of hard onions for export the person dealt with in the quarter or levy year; and

(f) the quantity, in tonnes, of hard onions the person dealt with in the quarter or levy year, other than hard onions:

(i) for export; or

(ii) dealt with by retail sale; and

(g) the quantity, in tonnes, of hard onions the person sold by retail sale in the quarter or levy year.

Penalty: 10 penalty units.

(3) In recording a dealing for this regulation, the kind of dealing must be described.

(4) An offence under subclause (1) or (2) is an offence of strict liability.

Note 1 For strict liability, see section 6.1 of the Criminal Code.

Note 2 For requirements regarding records in relation to NRS levies, see Division 3 of Part 11 of the Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998.
19.20 **Review of decisions**

A person may apply to the Administrative Appeals Tribunal for the review of a decision by the Secretary:
(a) refusing under paragraph 19.16 (1) (a) to grant an exemption; or
(b) refusing under paragraph 19.17 (1) (a) to continue an exemption.

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**Part 20 Table grapes**

20.1 **Application**

This Part applies to table grapes.

20.2 **Definitions for Part 20**

In this Part:

- **chargeable table grapes** means table grapes on which charge is imposed.
- **deal** means sell, buy or export.
- **exporter**, for chargeable table grapes, means the producer of the table grapes within the meaning of paragraph (g) of the definition of **producer** in subsection 4 (1) of the Collection Act.

*Note* Paragraph (g) of the definition of **producer** in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, **producer** means the person who exports the product from Australia.

- **fresh grapes** means grapes containing not less than 60% of moisture by mass.
- **leviable table grapes** means table grapes that are not exempt from levy under clause 20.2 of Schedule 15 to the Excise Levies Regulations.
- **retail sale**, for a sale of table grapes by a producer, means a sale by the producer of the table grapes except a sale:
  (a) to a first purchaser; or
  (b) through a selling agent, buying agent or exporting agent; or
(c) at a wholesale produce market.

table grapes means fresh grapes other than fresh grapes that are prescribed goods on which levy is imposed under Schedule 13 or 26 to the Excise Levies Act.

Note 1 Fresh grapes destined for processing as wine or preserved product are dealt with under Schedule 13 or 26 to the Excise Levies Act.

Note 2 Table grapes are chargeable horticultural products — see Part 20 of Schedule 10 to the Customs Charges Regulations.

Note 3 Table grapes are leviable horticultural products — see Part 20 of Schedule 15 to the Excise Levies Regulations.

20.3 What is a levy year

For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for table grapes is a financial year.

20.4 Who is a producer

For paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act, table grapes are prescribed.

Note 1 Paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, producer means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or

(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

Note 2 Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, producer means the person who exports the product from Australia.

20.5 Liability of intermediaries — exporting agents

For subsection 7 (3) of the Collection Act, table grapes are prescribed.

Note Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, the amount of any charge due for payment on or in relation to the products that remains unpaid by the producer, and
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any penalty imposed under subsection 15 (1) of the Collection Act in relation to that charge.

20.6  When is charge or levy due for payment — people who lodge quarterly returns
For section 6 of the Collection Act, charge or levy payable on table grapes for a quarter is due for payment on the last day on which the quarterly return for the quarter must be lodged under clause 20.8.

Note  For penalty for late payment, see section 15 of the Collection Act.

20.7  Who must lodge a quarterly return
The following persons must lodge a return for a quarter:
(a) a first purchaser who buys table grapes in the quarter;
(b) a buying agent who buys table grapes in the quarter;
(c) a selling agent who sells table grapes in the quarter;
(d) an exporter who exports table grapes in the quarter;
(e) an exporting agent who exports table grapes in the quarter;
(f) a producer who sells table grapes other than by retail sale in the quarter.

Note  For offences in relation to returns, see section 24 of the Collection Act.

20.8  When must a quarterly return be lodged
A quarterly return must be lodged within 28 days after the end of the quarter to which it relates.

Note  For offences in relation to returns, see section 24 of the Collection Act.

20.9  When is charge or levy due for payment — people who lodge annual returns
For section 6 of the Collection Act, charge or levy payable on table grapes for a levy year is due for payment on the last day on which the annual return for the levy year must be lodged under clause 20.11.

Note  For penalty for late payment, see section 15 of the Collection Act.
20.10 **Who must lodge an annual return**

A producer who sells leviable table grapes by retail sale in a levy year must lodge a return for the levy year.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

20.11 **When must an annual return be lodged**

A return for a levy year must be lodged on or before 28 August in the following levy year.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

20.12 **What must be included in a return**

In addition to the information required by regulation 10, a return for a quarter or levy year must state, in respect of the quarter or levy year:

(a) the quantity of leviable and chargeable table grapes dealt with by the person lodging the return; and

(b) the amount of levy and charge payable for the table grapes; and

(c) the amount of levy and charge paid by that person for the table grapes.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

20.13 **What records must be kept — producers**

(1) A producer must keep records showing, in respect of each quarter, or levy year, as the case requires:

(a) the quantity of table grapes sold by the producer by retail sale; and

(b) the amount of levy payable on the table grapes; and

(c) the amount of levy paid by the producer for the table grapes.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.
Note  For strict liability, see section 6.1 of the Criminal Code.

20.14 What records must be kept — first purchasers and buying agents

(1) A first purchaser and a buying agent must keep records showing, in respect of each quarter:
   (a) the quantity of table grapes bought by the first purchaser or agent; and
   (b) the amount of levy payable on the table grapes; and
   (c) the amount of levy paid by the first purchaser or agent for the table grapes.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.
  
Note  For strict liability, see section 6.1 of the Criminal Code.

20.15 What records must be kept — exporters and exporting agents

(1) An exporter or exporting agent must keep records showing, in respect of each quarter:
   (a) the quantity of table grapes exported by the exporter or agent; and
   (b) the amount of charge payable on the table grapes; and
   (c) the amount of charge paid by the exporter or agent for the table grapes.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.
  
Note  For strict liability, see section 6.1 of the Criminal Code.

20.16 What records must be kept — selling agents

(1) A selling agent must keep records showing, in respect of each quarter:
   (a) the quantity of table grapes sold by the agent; and
   (b) the amount of levy payable on the table grapes; and
(c) the amount of levy paid by the agent for the table grapes.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

Part 21 Mangoes

21.1 Application

This Part applies to mangoes.

21.2 Definitions for Part 21

In this Part:

- **chargeable mangoes** means mangoes on which charge is imposed.
- **deal** means sell, buy or export.
- **exporter**, for chargeable mangoes, means the producer of the mangoes within the meaning of paragraph (g) of the definition of **producer** in subsection 4 (1) of the Collection Act.

Note Paragraph (g) of the definition of **producer** in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, **producer** means the person who exports the product from Australia.

- **leviable mangoes** means mangoes that are not exempt from levy under clause 21.2 of Schedule 15 to the Excise Levies Regulations.

- **retail sale**, for a sale of mangoes by a producer, means a sale by the producer of the mangoes except a sale:
  (a) to a first purchaser; or
  (b) through a selling agent, buying agent or exporting agent; or
  (c) at a wholesale produce market.

Note 1 Mangoes are chargeable horticultural products — see Part 21 of Schedule 10 to the Customs Charges Regulations.

Note 2 Mangoes are leviable horticultural products — see Part 21 of Schedule 15 to the Excise Levies Regulations.
21.3 **What is a levy year**

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a levy year for mangoes is a financial year.

21.4 **What is not a process**

For the definition of *process* in subsection 4 (1) of the Collection Act, the following operations are prescribed for mangoes:

(a) fruit conditioning processes including storage and ripening;
(b) cleaning;
(c) sorting;
(d) grading;
(e) packing.

21.5 **Who is a producer**

For paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act, mangoes are prescribed.

*Note 1* Paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, *producer* means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or
(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

*Note 2* Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.

21.6 **Liability of intermediaries — exporting agents**

For subsection 7 (3) of the Collection Act, mangoes are prescribed.

*Note* Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, the amount of any charge due for payment.
on or in relation to the products that remains unpaid by the producer, and any penalty imposed under subsection 15 (1) of the Collection Act in relation to that charge.

21.7 When is charge or levy due for payment — people who lodge quarterly returns

For section 6 of the Collection Act, charge or levy payable on mangoes for a quarter is due for payment on the last day on which the quarterly return for the quarter must be lodged under clause 21.9.

Note For penalty for late payment, see section 15 of the Collection Act.

21.8 Who must lodge a quarterly return

The following persons must lodge a return for a quarter:
(a) a first purchaser who buys mangoes in the quarter;
(b) a buying agent who buys mangoes in the quarter;
(c) a selling agent who sells mangoes in the quarter;
(d) an exporter who exports mangoes in the quarter;
(e) an exporting agent who exports mangoes in the quarter;
(f) a producer who sells mangoes other than by retail sale in the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.

21.9 When must a quarterly return be lodged

A quarterly return must be lodged within 28 days after the end of the quarter to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

21.10 When is charge or levy due for payment — people who lodge annual returns

For section 6 of the Collection Act, charge or levy payable on mangoes for a levy year is due for payment on the last day on which the annual return for the levy year must be lodged under clause 21.12.
Note For penalty for late payment, see section 15 of the Collection Act.

21.11 Who must lodge an annual return
A producer who sells leviable mangoes by retail sale in a levy year must lodge a return for the levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

21.12 When must an annual return be lodged
A return for a levy year must be lodged on or before 28 August in the following levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

21.13 What must be included in a return
In addition to the information required by regulation 10, a return for a quarter or levy year must state, in respect of the quarter or levy year:

(a) the quantities of leviable and chargeable mangoes dealt with by the person lodging the return; and

(b) the amounts of levy and charge payable for the mangoes; and

(c) the amounts of levy and charge paid by that person for the mangoes.

Note For offences in relation to returns, see section 24 of the Collection Act.

21.14 What records must be kept — producers

(1) A producer must keep records showing, in respect of each quarter, or levy year, as the case requires:

(a) the quantity of mangoes sold by the producer by retail sale; and

(b) the amount of levy payable on the mangoes; and

(c) the amount of levy paid by the producer for the mangoes.

Penalty: 10 penalty units.
(2) An offence against subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

21.15 What records must be kept — first purchasers and buying agents

(1) A first purchaser and a buying agent must keep records showing, in respect of each quarter:
(a) the quantity of mangoes bought by the first purchaser or buying agent; and
(b) the amount of levy payable on the mangoes; and
(c) the amount of levy paid by the first purchaser or buying agent for the mangoes.

Penalty: 10 penalty units.

(2) An offence against subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

21.16 What records must be kept — exporters and exporting agents

(1) An exporter or exporting agent must keep records showing, in respect of each quarter:
(a) the quantity of mangoes exported by the exporter or exporting agent; and
(b) the amount of charge payable on the mangoes; and
(c) the amount of charge paid by the exporter or exporting agent for the mangoes.

Penalty: 10 penalty units.

(2) An offence against subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

21.17 What records must be kept — selling agents

(1) A selling agent must keep records showing, in respect of each quarter:
(a) the quantity of mangoes sold by the selling agent; and
(b) the amount of levy payable on the mangoes; and
(c) the amount of levy paid by the selling agent for the mangoes.

Penalty: 10 penalty units.

(2) An offence against subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

Part 22 Papaya

22.1 Application
This Part applies to papaya.

22.2 Definitions for Part 22
In this Part:

chargeable papaya means papaya on which charge is imposed.
deal means sell, buy, process or export.
dealer, for chargeable papaya, means the producer of the papaya within the meaning of paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act.

Note Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, producer means the person who exports the product from Australia.

leviable papaya means papaya that is not exempt from levy under clause 22.3 of Schedule 15 to the Excise Levies Regulations.
papaya means fruit of the plant carica papaya.

Note Papaya is also known as pawpaw, papaw and paw paw.

retail sale, for a sale of papaya by a producer, means a sale by the producer of the papaya except a sale:
(a) to a first purchaser; or
(b) through a selling agent, buying agent or exporting agent; or
(c) at a wholesale produce market.
22.3 What is a levy year
For the definition of \textit{levy year} in subsection 4 (1) of the Collection Act, a levy year for papaya is a financial year.

22.4 What is not a process
For the definition of \textit{process} in subsection 4 (1) of the Collection Act, the following operations are prescribed for papaya:
(a) fruit conditioning operations including storage and ripening;
(b) cleaning;
(c) sorting;
(d) grading;
(e) packing.

22.5 Who is a processor
Papaya is declared to be a product to which paragraph (b) of the definition of \textit{processor} in subsection 4 (1) of the Collection Act applies.

Note Paragraph (b) of the definition of \textit{processor} in subsection 4 (1) of the Collection Act provides that, in relation to a collection product declared by the regulations to be a product to which that paragraph applies, \textit{processor} means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case \textit{processor} means the proprietor of that other establishment.

22.6 Who is a producer
For paragraph (b) of the definition of \textit{producer} in subsection 4 (1) of the Collection Act, papaya is prescribed.

Note 1 Paragraph (b) of the definition of \textit{producer} in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, \textit{producer} means:
(a) where a marketing law vests the product in a person or body or in the
Crown in right of a State at or before the time the product is
harvested — the person who would have owned the product but for the
marketing law; or
(b) if paragraph (a) does not apply — the person who owns the product
immediately after it is harvested.

Note 2 Paragraph (g) of the definition of producer in subsection 4 (1) of
the Collection Act provides that, for chargeable horticultural products on
which charge is imposed, producer means the person who exports the
product from Australia.

22.7 **Liability of intermediaries — exporting agents**

For subsection 7 (3) of the Collection Act, papayas are
prescribed.

Note Subsection 7 (3) of the Collection Act provides that an exporting
agent who exports prescribed products on which charge is imposed is liable
to pay, on behalf of the producer, the amount of any charge due for payment
on or in relation to the products that remains unpaid by the producer, and
any penalty imposed under subsection 15 (1) of the Collection Act in
relation to that charge.

22.8 **Liability of intermediaries — processors**

Papaya is declared to be a product to which paragraph 7 (2) (b)
of the Collection Act applies.

Note Paragraph 7 (2) (b) of the Collection Act provides that a processor
who processes a product on or in relation to which levy is imposed, being a
product declared by the regulations to be a product to which this paragraph
applies, is liable to pay, on behalf of the producer, any levy due for payment
on or in relation to the product that remains unpaid by the producer, any
penalty for late payment imposed by subsection 15 (1) of the Collection
Act.

22.9 **When is charge or levy due for payment — people
who lodge quarterly returns**

For section 6 of the Collection Act, charge or levy payable on
papaya for a quarter is due for payment on the last day on
which the quarterly return for the quarter must be lodged under
clause 22.11.

Note For penalty for late payment, see section 15 of the Collection Act.
22.10 **Who must lodge a quarterly return**

The following persons who deal in leviable or chargeable papayas in a quarter, must lodge a return for a quarter:

(a) a first purchaser who buys papayas in the quarter;
(b) a buying agent who buys papayas in the quarter;
(c) a selling agent who sells papayas in the quarter;
(d) an exporter who exports papayas in the quarter;
(e) an exporting agent who exports papayas in the quarter;
(f) a processor who processes papayas in the quarter;
(g) a producer who sells papayas other than by retail sale in the quarter.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

22.11 **When must a quarterly return be lodged**

A quarterly return must be lodged within 28 days after the end of the quarter to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

22.12 **When is charge or levy due for payment — people who lodge annual returns**

For section 6 of the Collection Act, charge or levy payable on papaya for a levy year is due for payment on 28 August in the following levy year.

*Note* For penalty for late payment, see section 15 of the Collection Act.

22.13 **Who must lodge an annual return**

A producer who sells leviable papayas by retail sale in a levy year must lodge a return for the levy year.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
22.14 When must an annual return be lodged

A return for a levy year must be lodged on or before 28 August in the following levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

22.15 What must be included in a return

In addition to the information required by regulation 10, a return for a quarter or levy year must state, in respect of the quarter or levy year:

(a) the quantities of leviable and chargeable papayas dealt with by the person lodging the return; and

(b) the amounts of levy and charge payable for the papayas; and

(c) the amounts of levy and charge paid by that person for the papayas.

Note For offences in relation to returns, see section 24 of the Collection Act.

22.16 What records must be kept — producers

(1) A producer who deals in leviable or chargeable papayas in a levy year must keep records showing, in respect of each quarter, or levy year, as the case requires:

(a) the quantity of papayas sold by the producer by retail sale; and

(b) the amount of levy payable on the papayas; and

(c) the amount of levy paid by the producer for the papayas.

Penalty: 10 penalty units.

Note For offences in relation to how long records must be kept, see regulation 12.

(2) An offence against subclause (1) is an offence of strict liability.
22.17 What records must be kept — first purchasers, agents and processors

(1) A first purchaser, a selling agent, a buying agent or a processor who deals in leviable or chargeable papayas in a quarter must keep records showing, in respect of each quarter:
   (a) the quantity of papayas dealt with by the first purchaser, agent or processor; and
   (b) the amount of levy and charge payable on the papayas; and
   (c) the amount of levy and charge paid by the first purchaser, agent or processor for the papayas.

Penalty: 10 penalty units.

Note For offences in relation to how long records must be kept, see regulation 12.

(2) An offence against subclause (1) is an offence of strict liability.

22.18 What records must be kept — exporters and exporting agents

(1) An exporter or exporting agent who deals in chargeable papayas in a quarter must keep records showing, in respect of each quarter:
   (a) the quantity of papayas exported by the exporter or exporting agent; and
   (b) the amount of charge payable on the papayas; and
   (c) the amount of charge paid by the exporter or exporting agent for the papayas.

Penalty: 10 penalty units.

Note For offences in relation to how long records must be kept, see regulation 12.

(2) An offence against subclause (1) is an offence of strict liability.
Part 23 Lychees

23.1 Application
This Part applies to lychees.

23.2 Definitions for Part 23
In this Part:

chargeable lychees means lychees on which charge is imposed.
dean means sell, buy or export.
exporter, for chargeable lychees, means the producer of the lychees within the meaning of paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act.

Note Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, producer means the person who exports the product from Australia.

leviable lychees means lychees that are not exempt from levy under clause 23.3 of Schedule 15 to the Excise Levies Regulations.

lychee means fruit of the tree Litchi chinensis.
retail sale, for a sale of lychees by a producer, means a sale by the producer of the lychees except a sale:
(a) to a first purchaser; or
(b) through a selling agent, buying agent or exporting agent; or
(c) at a wholesale produce market.

Note 1 Lychees are chargeable horticultural products — see Part 23 of Schedule 10 to the Customs Charges Regulations.

Note 2 Lychees are leviable horticultural products — see Part 23 of Schedule 15 to the Excise Levies Regulations.

23.3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for lychees is a financial year.
23.4 **What is not a process**

For the definition of *process* in subsection 4 (1) of the Collection Act, the following operations are prescribed for lychees:

(a) cleaning;
(b) sorting;
(c) grading;
(d) packing.

23.5 **Who is a processor**

Lychees are declared to be a product to which paragraph (b) of the definition of *processor* in subsection 4 (1) of the Collection Act applies.

*Note* Paragraph (b) of the definition of *processor* in subsection 4 (1) of the Collection Act provides that, in relation to a collection product declared by the regulations to be a product to which that paragraph applies, *processor* means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case *processor* means the proprietor of that other establishment.

23.6 **Who is a producer**

For paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act, lychees are prescribed.

*Note 1* Paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, *producer* means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or

(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

*Note 2* Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.
23.7 Liability of intermediaries — exporting agents

For subsection 7 (3) of the Collection Act, lychees are prescribed.

*Note* Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, the amount of any charge due for payment on or in relation to the products that remains unpaid by the producer, and any penalty imposed under subsection 15 (1) of the Collection Act in relation to that charge.

23.8 Liability of intermediaries — processors

Lychees are declared to be a product to which paragraph 7 (2) (b) of the Collection Act applies.

*Note* Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which this paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product that remains unpaid by the producer, and any penalty for late payment imposed by subsection 15 (1) of the Collection Act.

23.9 When is charge or levy due for payment — people who lodge quarterly returns

For section 6 of the Collection Act, charge or levy payable on lychees for a quarter is due for payment on the last day on which the quarterly return for the quarter must be lodged under clause 23.11.

*Note* For penalty for late payment, see section 15 of the Collection Act.

23.10 Who must lodge a quarterly return

The following persons must lodge a return for a quarter:

(a) a first purchaser who buys lychees in the quarter;
(b) a buying agent who buys lychees in the quarter;
(c) a selling agent who sells lychees in the quarter;
(d) an exporter who exports lychees in the quarter;
(e) an exporting agent who exports lychees in the quarter;
(f) a processor who processes lychees in the quarter;
(g) a producer who sells lychees other than by retail sale in
the quarter.

*Note* For offences in relation to returns, see section 24 of the Collection
Act.

### 23.11 When must a quarterly return be lodged

A quarterly return must be lodged within 28 days after the end
of the quarter to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection
Act.

### 23.12 When is charge or levy due for payment — people
who lodge annual returns

For section 6 of the Collection Act, charge or levy payable on
lychees for a levy year is due for payment on the last day on
which the annual return for the levy year must be lodged under
clause 23.14.

*Note* For penalty for late payment, see section 15 of the Collection
Act.

### 23.13 Who must lodge an annual return

A producer who sells leviable lychees by retail sale in a levy
year must lodge a return for the levy year.

*Note* For offences in relation to returns, see section 24 of the Collection
Act.

### 23.14 When must an annual return be lodged

A return for a levy year must be lodged on or before 28 August
in the following levy year.

*Note* For offences in relation to returns, see section 24 of the Collection
Act.

### 23.15 What must be included in a return

In addition to the information required by regulation 10, a
return for a quarter or levy year must state, in respect of the
quarter or levy year:
(a) the quantities of leviable and chargeable lychees dealt with by the person lodging the return; and
(b) the amounts of levy and charge payable for the lychees; and
(c) the amounts of levy and charge paid by that person for the lychees.

Note For offences in relation to returns, see section 24 of the Collection Act.

23.16 What records must be kept — producers

(1) A producer must keep records showing, in respect of each quarter, or levy year, as the case requires:
(a) the quantity of lychees sold by the producer by retail sale; and
(b) the amount of levy payable on the lychees; and
(c) the amount of levy paid by the producer for the lychees.

Penalty: 10 penalty units.

Note For offences in relation to how long records must be kept, see regulation 12.

(2) An offence against subclause (1) is an offence of strict liability.

23.17 What records must be kept — first purchasers, buying or selling agents and processors

(1) A first purchaser, a selling agent, a buying agent or a processor who deals in leviable or chargeable lychees in a quarter must keep records showing, in respect of the quarter:
(a) the personal details of the producer of the lychees; and
(b) the date the lychees were received by the first purchaser, agent or processor; and
(c) the quantity of lychees dealt with by the first purchaser, agent or processor; and
(d) the amount of levy and charge payable on the lychees; and
(e) the amount of levy and charge paid by the first purchaser, agent or processor for the lychees.

Penalty: 10 penalty units.
(2) An offence against subclause (1) is an offence of strict liability.

23.18 What records must be kept — exporters and exporting agents

(1) An exporter or exporting agent who deals in chargeable lychees in a quarter must keep records showing, in respect of the quarter:

(a) the personal details of the producer of the lychees; and
(b) the date the lychees were received by the exporter or exporting agent; and
(c) the quantity of lychees exported by the exporter or exporting agent; and
(d) the amount of charge payable on the lychees; and
(e) the amount of charge paid by the exporter or exporting agent for the lychees.

Penalty: 10 penalty units.

Note: For offences in relation to how long records must be kept, see regulation 12.

(2) An offence against subclause (1) is an offence of strict liability.

Part 24 Persimmons

24.1 Application

This Part applies in relation to persimmons.

24.2 Definitions for Part 24

In this Part:

chargeable persimmons means persimmons on which charge is imposed.
deal means sell, buy or export.
exporter, for chargeable persimmons, means the producer of the persimmons within the meaning of paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act.

Note Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, producer means the person who exports the product from Australia.

leviable persimmons means persimmons that are not exempt from levy under clause 24.2 of Schedule 15 to the Excise Levies Regulations.

retail sale, for a sale of persimmons by a producer, means a sale by the producer of the persimmons except a sale:
(a) to a first purchaser; or
(b) through a selling agent, buying agent or exporting agent; or
(c) at a wholesale produce market.

Note 1 Persimmons are chargeable horticultural products — see Part 24 of Schedule 10 to the Customs Charges Regulations.

Note 2 Persimmons are leviable horticultural products — see Part 24 of Schedule 15 to the Excise Levies Regulations.

24.3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for persimmons is a financial year.

24.4 Who is a producer
For paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act, persimmons are prescribed.

Note 1 Paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, producer means:
(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or
(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.
Note 2 Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.

### 24.5 Liability of intermediaries — exporting agents

For subsection 7 (3) of the Collection Act, persimmons are prescribed.

*Note* Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, the amount of any charge due for payment on or in relation to the products that remains unpaid by the producer, and any penalty imposed under subsection 15 (1) of the Collection Act in relation to that charge.

### 24.6 When is charge or levy due for payment — people who lodge quarterly returns

For section 6 of the Collection Act, charge or levy payable on persimmons for a quarter is due for payment on the last day on which the quarterly return for the quarter must be lodged under clause 24.8.

*Note* For penalty for late payment, see section 15 of the Collection Act.

### 24.7 Who must lodge a quarterly return

The following persons must lodge a return for a quarter:

(a) a first purchaser who buys persimmons in the quarter;
(b) a buying agent who buys persimmons in the quarter;
(c) a selling agent who sells persimmons in the quarter;
(d) an exporter who exports persimmons in the quarter;
(e) an exporting agent who exports persimmons in the quarter;
(f) a producer who sells persimmons other than by retail sale in the quarter.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
24.8 **When must a quarterly return be lodged**
A quarterly return must be lodged within 28 days after the end of the quarter to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

24.9 **When is charge or levy due for payment — people who lodge annual returns**
For section 6 of the Collection Act, charge or levy payable on persimmons for a levy year is due for payment on the last day on which the annual return for the levy year must be lodged under clause 24.11.

*Note* For penalty for late payment, see section 15 of the Collection Act.

24.10 **Who must lodge an annual return**
A producer who sells leviable persimmons by retail sale in a levy year must lodge a return for the levy year.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

24.11 **When must an annual return be lodged**
A return for a levy year must be lodged on or before 28 August in the following levy year.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

24.12 **What must be included in a return**
In addition to the information required by regulation 10, a return for a quarter or levy year must state, in respect of the quarter or levy year:

(a) the quantities of leviable and chargeable persimmons dealt with by the person lodging the return; and

(b) the amounts of levy and charge payable for the persimmons; and
(c) the amounts of levy and charge paid by that person for the persimmons.

Note For offences in relation to returns, see section 24 of the Collection Act.

24.13 What records must be kept — producers

(1) A producer must keep records showing, in respect of each quarter, or levy year, as the case requires:
   (a) the quantity of persimmons sold by the producer by retail sale; and
   (b) the amount of levy payable on the persimmons; and
   (c) the amount of levy paid by the producer for the persimmons.

Penalty: 10 penalty units.

Note For offences in relation to how long records must be kept, see regulation 12.

(2) An offence against subclause (1) is an offence of strict liability.

24.14 What records must be kept — first purchasers and buying agents

(1) A first purchaser and a buying agent must keep records showing, in respect of each quarter:
   (a) the quantity of persimmons bought by the first purchaser or buying agent; and
   (b) the amount of levy payable on the persimmons; and
   (c) the amount of levy paid by the first purchaser or buying agent for the persimmons.

Penalty: 10 penalty units.

Note For offences in relation to how long records must be kept, see regulation 12.

(2) An offence against subclause (1) is an offence of strict liability.
24.15 What records must be kept — exporters and exporting agents

(1) An exporter or exporting agent must keep records showing, in respect of each quarter:
   (a) the quantity of persimmons exported by the exporter or exporting agent; and
   (b) the amount of charge payable on the persimmons; and
   (c) the amount of charge paid by the exporter or exporting agent for the persimmons.

Penalty: 10 penalty units.

Note For offences in relation to how long records must be kept, see regulation 12.

(2) An offence against subclause (1) is an offence of strict liability.

24.16 What records must be kept — selling agents

(1) A selling agent must keep records showing, in respect of each quarter:
   (a) the quantity of persimmons sold by the selling agent; and
   (b) the amount of levy payable on the persimmons; and
   (c) the amount of levy paid by the selling agent for the persimmons.

Penalty: 10 penalty units.

Note For offences in relation to how long records must be kept, see regulation 12.

(2) An offence against subclause (1) is an offence of strict liability.

Part 25 Rubus (raspberry, blackberry, etc)

25.1 Application

This Part applies to fruit of plants of the genus Rubus.
25.2 Definitions for Part 25

In this Part:

*chargeable rubus* means rubus on which charge is imposed.

*deal* means sell, buy or export.

*exporter*, for chargeable rubus, means the producer of the rubus within the meaning of paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act.

*Note* Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.

*leviable rubus* means rubus that are not exempt from levy under clause 25.3 of Schedule 15 to the Excise Levies Regulations.

*rubus* means fruit of plants of the genus *Rubus*.

*Note 1* Rubus are chargeable horticultural products — see Part 25 of Schedule 10 to the Customs Charges Regulations.

*Note 2* Rubus are leviable horticultural products — see Part 25 of Schedule 15 to the Excise Levies Regulations.

25.3 What is a levy year

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a levy year for rubus is a financial year.

25.4 What is not a process

For the definition of *process* in subsection 4 (1) of the Collection Act, the following operations are prescribed for rubus:

(a) cleaning;
(b) sorting;
(c) grading;
(d) packing.
25.5 **Who is a producer**

For paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act, rubus are prescribed.

*Note 1* Paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, *producer* means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or

(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

*Note 2* Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.

25.6 **Liability of intermediaries — exporting agents**

For subsection 7 (3) of the Collection Act, rubus are prescribed.

*Note* Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, the amount of any charge due for payment on or in relation to the products that remains unpaid by the producer, and any penalty imposed under subsection 15 (1) of the Collection Act in relation to that charge.

25.7 **When is charge or levy due for payment — people who lodge quarterly returns**

For section 6 of the Collection Act, charge or levy payable for a quarter on rubus is due for payment on the last day on which the quarterly return for the quarter must be lodged under clause 25.9.

*Note* For penalty for late payment, see section 15 of the Collection Act.

25.8 **Who must lodge a quarterly return**

(1) The following persons must lodge a return for a quarter:

(a) a first purchaser who buys rubus in the quarter;
(b) a buying agent who buys rubus in the quarter;
(c) a selling agent who sells rubus in the quarter;
(d) an exporter who exports rubus in the quarter;
(e) an exporting agent who exports rubus in the quarter;
(f) a producer who sells leviable rubus in the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) However, such a person does not have to lodge quarterly returns in a levy year if:
(a) the person has applied under clause 25.14 for an exemption for the year and has not received notice of the Secretary’s decision; or
(b) the Secretary has granted the person an exemption for the year under paragraph 25.16 (1) (a), or has continued the person’s exemption under paragraph 25.17 (1) (a); or
(c) the Secretary is required, under paragraph 25.17 (1) (a), to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.

25.9 When must a quarterly return be lodged
A quarterly return must be lodged within 28 days after the end of the quarter to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

25.10 When is charge or levy due for payment — people who lodge annual returns
For section 6 of the Collection Act, charge or levy payable on rubus for a levy year is due for payment on the last day on which the annual return for the levy year must be lodged under clause 25.12.

Note For penalty for late payment, see section 15 of the Collection Act.
25.11 Who must lodge an annual return
A return for a levy year must be lodged by a person mentioned in subclause 25.8 (1) if the person was exempted from lodging a quarterly return in the levy year.

Note  For offences in relation to returns, see section 24 of the Collection Act.

25.12 When must an annual return be lodged
A return for a levy year must be lodged on or before 28 August in the next levy year.

Note  For offences in relation to returns, see section 24 of the Collection Act.

25.13 What must be included in a return
In addition to the information required by regulation 10, a return for a quarter or levy year must state, for the quarter or levy year:
(a) the quantities of leviable and chargeable rubus dealt with by the person lodging the return; and
(b) the amounts of levy and charge payable for the rubus; and
(c) the amounts of levy and charge paid by that person for the rubus.

Note  For offences in relation to returns, see section 24 of the Collection Act.

25.14 Exemption from lodging quarterly returns
A person may apply for exemption from the requirement to lodge quarterly returns in a levy year if the person has reasonable grounds for believing that the sum of charge and levy on rubus that the person will pay, or be likely to pay, in the levy year, will be less than $500.

25.15 Form of application for exemption
(1) An application for exemption must include:
(a) the applicant’s personal details; and
(b) a statement by the applicant that:
   (i) the applicant is, or may become, liable to pay charge or levy on rubus for the levy year; or
   (ii) the applicant is, or may become, liable to pay an amount under subsection 7(1) or (3) of the Collection Act, in relation to rubus, for the levy year; and
(c) a statement by the applicant that the applicant believes that the sum of charge and levy on rubus that the applicant will pay, or be likely to pay, in the levy year will be less than $500.

(2) An application must be sent to the Secretary’s postal address.

25.16 Grant or refusal of exemption

(1) The Secretary must, within 14 days after receiving an application:
   (a) decide whether to grant the exemption; and
   (b) give the applicant written notice of the decision.

(2) In deciding whether to grant an exemption from the requirement to lodge quarterly returns for a levy year, the Secretary must have regard to:
   (a) the amount of charge or levy, or intermediary amount, payable by the applicant for the preceding levy year; and
   (b) any information that is available to the Secretary about the amount of liability the applicant is likely to incur under subsection 7(1), (2) or (3) of the Collection Act in the levy year to which the application relates.

25.17 Continuation of exemption

(1) If a person who is exempt from lodging quarterly returns in a levy year lodges an annual return for that year, the Secretary must, within 14 days after receiving the return:
   (a) decide whether to continue the exemption for the next levy year; and
   (b) give the person written notice of the decision.
(2) In deciding whether to continue a person’s exemption, the Secretary must have regard to:
   (a) the amount of charge or levy, or intermediary amount, payable by the applicant for the preceding levy year; and
   (b) any information that is available to the Secretary about the amount of liability the applicant is likely to incur under subsection 7 (1), (2) or (3) of the Collection Act in the next levy year.

25.18 When must a quarterly return be lodged if exemption refused or not continued

If a person receives notice of a refusal to grant, or of a refusal to continue, an exemption from the requirement to lodge quarterly returns in a levy year, the person must lodge a return for each quarter in the levy year:
   (a) if the quarter ended before the person received the notice — within 28 days of receiving the notice; and
   (b) otherwise — within 28 days after the end of the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.

25.19 What records must be kept — producers

(1) A producer must keep records showing, in respect of a quarter:
   (a) the quantity of leviable rubus sold by the producer in the quarter; and
   (b) the amount of levy payable on the rubus; and
   (c) the amount of levy paid by the producer for the rubus.

Penalty: 10 penalty units.

Note For offences in relation to how long records must be kept, see regulation 12.

(2) An offence against subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
25.20 What records must be kept — first purchasers and buying agents

(1) A first purchaser and a buying agent must keep records showing, in respect of a quarter:
   (a) the quantity of rubus bought by the first purchaser or buying agent in the quarter; and
   (b) the amount of levy payable on the rubus; and
   (c) the amount of levy paid by the first purchaser or buying agent for the rubus.

Penalty: 10 penalty units.

Note For offences in relation to how long records must be kept, see regulation 12.

(2) An offence against subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

25.21 What records must be kept — exporters and exporting agents

(1) An exporter or exporting agent must keep records showing, in respect of a quarter:
   (a) the quantity of rubus exported by the exporter or exporting agent, in the quarter; and
   (b) the amount of charge payable on the rubus; and
   (c) the amount of charge paid by the exporter or exporting agent for the rubus.

Penalty: 10 penalty units.

Note For offences in relation to how long records must be kept, see regulation 12.

(2) An offence against subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

25.22 What records must be kept — selling agents

(1) A selling agent must keep records showing, in respect of a quarter:
(a) the quantity of rubus sold by the selling agent in the quarter; and
(b) the amount of levy payable on the rubus; and
(c) the amount of levy paid by the selling agent for the rubus.

Penalty: 10 penalty units.

Note For offences in relation to how long records must be kept, see regulation 12.

(2) An offence against subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

25.23 Review of decisions

A person may apply to the Administrative Appeals Tribunal for the review of a decision by the Secretary:
(a) refusing to grant an exemption under paragraph 25.16 (1) (a); or
(b) refusing to continue an exemption under paragraph 25.17 (1) (a).

Part 26 Turf

26.1 Application

This Part applies in relation to turf.

26.2 Definitions for Part 26

In this Part:
chargeable turf means turf other than turf that is exempt from charge under clause 26.2 of Schedule 10 to the Customs Charges Regulations.
deal means sell, buy or export.
exporter, for chargeable turf, means the producer of the turf within the meaning of paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act.

Note Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which...
charge is imposed, *producer* means the person who exports the product from Australia.

*leviable turf* means turf other than turf that is exempt from levy under clause 26.2 of Schedule 15 to the Excise Levies Regulations.

*Note 1* Turf is a chargeable horticultural product — see Part 26 of Schedule 10 to the Customs Charges Regulations.

*Note 2* Turf is a leviable horticultural product — see Part 26 of Schedule 15 to the Excise Levies Regulations.

### 26.3 What is a levy year

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a levy year for turf is a financial year.

### 26.4 Who is a producer

For paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act, turf is prescribed.

*Note 1* Paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, *producer* means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or

(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

*Note 2* Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.

### 26.5 When is charge or levy due for payment — people who lodge quarterly returns

For section 6 of the Collection Act, charge or levy payable on turf for a quarter is due for payment on the last day on which the quarterly return for the quarter must be lodged under clause 26.7.

*Note* For penalty for late payment, see section 15 of the Collection Act.
26.6 **Who must lodge a quarterly return**

(1) The following persons must lodge a return for a quarter:
   (a) a producer who sells turf in the quarter;
   (b) an exporter who exports turf in the quarter.

(2) However, a person mentioned in subclause (1) need not lodge quarterly returns for a levy year if:
   (a) the person has applied under clause 26.12 for an exemption for the levy year and has not received notice of the Secretary’s decision; or
   (b) the Secretary has granted the person an exemption for the levy year under clause 26.14, or has continued the person’s exemption under clause 26.15; or
   (c) the Secretary is required under clause 26.15 to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

26.7 **When must a quarterly return be lodged**

A quarterly return must be lodged within 28 days after the end of the quarter to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

26.8 **When is charge or levy due for payment — people who lodge annual returns**

For section 6 of the Collection Act, charge or levy payable on turf for a levy year is due for payment on the last day on which the annual return for the levy year must be lodged under clause 26.10.

*Note* For penalty for late payment, see section 15 of the Collection Act.

26.9 **Who must lodge an annual return**

The following persons must lodge an annual return if the person is exempt from lodging quarterly returns in a levy year:
Horticultural products Schedule 22
Turf Part 26

Primary Industries Levies and Charges Collection Regulations 1991

(a) a producer who sells leviable turf in the levy year;
(b) an exporter who exports chargeable turf in the levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

26.10 When must an annual return be lodged

A return for a levy year must be lodged on or before 28 August in the following levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

26.11 What must be included in a return

In addition to the information required by regulation 10, a return for a quarter or levy year must state, in respect of the quarter or levy year:
(a) the quantities of chargeable and leviable turf dealt with by the person lodging the return; and
(b) the amounts of charge and levy payable for the turf; and
(c) the amounts of charge and levy paid by that person for the turf.

Note For offences in relation to returns, see section 24 of the Collection Act.

26.12 Exemption from lodging quarterly returns

A person may apply for exemption from the requirement to lodge quarterly returns for a levy year if the person has reasonable grounds for believing that the total amount of charge and levy that the person is, or is likely to be, liable to pay in the levy year is likely to be less than $750.

26.13 Form of application for exemption

(1) An application for an exemption from the requirement to lodge quarterly returns for a levy year must:
(a) set out the applicant’s personal details; and
(b) include a statement to the effect that the applicant is, or is likely to be, liable to pay charge or levy for that levy year; and

(c) include a statement to the effect that the applicant believes that the total amount of charge and levy that the applicant is, or is likely to be, liable to pay is likely to be less than $750 in that levy year.

(2) An application must be sent to the Secretary’s postal address.

26.14 Grant or refusal of exemption

(1) The Secretary must, within 14 days after receiving an application:
(a) decide whether to grant the exemption; and
(b) give the applicant written notice of the decision.

(2) In deciding whether to grant an exemption, the Secretary must have regard to:
(a) information available to the Secretary about the amount of charge or levy that the applicant is, or is likely to be, liable to pay for the next levy year; and
(b) the amount of charge or levy that the applicant was liable to pay for the immediately preceding levy year.

26.15 Continuation of exemption

(1) If a person who is exempt from lodging quarterly returns for a levy year lodges an annual return for that year, the Secretary must, within 14 days after receiving the return:
(a) decide whether to continue the exemption for the next levy year; and
(b) give the person written notice of the decision.

(2) When deciding whether to continue an exemption, the Secretary must have regard to:
(a) information available to the Secretary about the amount of charge and levy that the applicant is, or is likely to be, liable to pay for the next levy year; and
(b) the amount of charge and levy that the applicant was liable to pay for the levy year to which the annual return relates.

26.16 When must quarterly returns be lodged if exemption refused or not continued

A person who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must lodge a return for each quarter of the levy year:

(a) if the quarter ended before the person received the notice — within 28 days after receiving the notice; and
(b) otherwise — within 28 days of the end of the quarter to which the return relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

26.17 What records must be kept — producers

(1) A producer must keep records showing, in respect of each quarter, or levy year, as the case requires:

(a) the quantity of turf sold by the producer by retail sale; and
(b) the amount of levy payable on the turf; and
(c) the amount of levy paid by the producer for the turf.

Penalty: 10 penalty units.

Note For offences in relation to how long records must be kept, see regulation 12.

(2) An offence against subclause (1) is an offence of strict liability.

26.18 What records must be kept — exporters

(1) An exporter must keep records showing, in respect of each quarter:

(a) the quantity of turf exported by the exporter; and
(b) the amount of charge payable on the turf; and
(c) the amount of charge paid by the exporter for the turf.

Penalty: 10 penalty units.

Note: For offences in relation to how long records must be kept, see regulation 12.

(2) An offence against subclause (1) is an offence of strict liability.

26.19 Review of decisions

A producer may apply to the Administrative Appeals Tribunal for review of a decision of the Secretary:

(a) refusing under paragraph 26.14 (1) (a) to grant an exemption; or

(b) refusing under paragraph 26.15 (1) (a) to continue an exemption.
Primary Industries Levies and Charges Collection Regulations 1991

Statutory Rules 1991 No. 196 as amended

made under the

Primary Industries Levies and Charges Collection Act 1991

This compilation was prepared on 1 October 2006
taking into account amendments up to SLI 2006 No. 206

The text of any of those amendments not in force
on that date is appended in the Notes section

This document has been split into four volumes
Volume 1 contains the Reader’s Guide, Regulations 1–12
and Schedules 1–21,
Volume 2 contains Schedule 22 (Parts 1–26),
Volume 3 contains Schedules 23–36, and
Volume 4 contains Schedule 37 and the Notes
Each volume has its own Table of Contents

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Schedule 23  Laying chickens
(regulation 9)

1  **Application**
This Schedule applies to laying chickens.

2  **Definitions for Schedule 23**
In this Schedule:

*laying chicken* has the meaning given in Schedule 16 to the Excise Levies Act.

*levy* means:
(a) levy imposed by Schedule 16 to the Excise Levies Act; or
(b) EADR levy imposed on laying chickens by clause 2 of Schedule 16 to the Excise Levies Regulations.

3  **What is a levy year**
For the definition of *levy year* in subsection 4 (1) of the Collection Act, a financial year is a levy year for laying chickens.

4  **Who is a producer**
For paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act:
(a) laying chickens are prescribed; and
(b) the proprietor of the hatchery where the laying chickens are hatched is taken to be the producer of the laying chickens.

*Note*  Paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, *producer* means the person who, under the regulations, is to be taken to be the producer of the product.
5 **When is levy due for payment**

For section 6 of the Collection Act, levy payable on laying chickens for a month is due:

(a) if a return for the month is lodged within the period mentioned in clause 7 — on the day when the return is lodged; or
(b) if a return for the month is not lodged within the period mentioned in clause 7 — on the last day of that period.

*Note* For penalty for late payment, see section 15 of the Collection Act.

6 **Who must lodge a return**

A producer must lodge a return for a month if the producer is liable to pay levy on laying chickens hatched in the month.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

7 **When must a return be lodged**

(1) A return for the month or months in which the first 1 000 laying chickens hatched at a hatchery in a levy year were hatched must be lodged within 2 months after the end of the month in which the 1 000th laying chicken was hatched.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(2) A return for a month after the month in which the 1 000th laying chicken of a levy year was hatched at a hatchery must be lodged within 2 months after the end of the month to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

8 **What must be included in a return**

(1) In addition to the information required by regulation 10, a return for a month must state the details in respect of the month mentioned in subclause (2) and the sales forecast details mentioned in subclause (3).
Laying chickens

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) The details, in respect of the month, are:
   (a) for the hatchery:
      (i) the full name of the hatchery; and
      (ii) the business address of the hatchery (not the address of a post office box or post office bag); and
      (iii) if the hatchery has a post office box or post office bag address — that address; and
   (b) the number of laying chickens hatched at the hatchery; and
   (c) the number of chickens other than laying chickens hatched at the hatchery; and
   (d) the number of laying chickens that died or were destroyed at the hatchery within 48 hours after being hatched; and
   (e) the number of laying chickens on which levy is payable; and
   (f) the total amount of levy payable for the laying chickens; and
   (g) the total amount of levy paid for the laying chickens; and
   (h) the number of day-old chicks sold to buyers in each State and Territory; and
   (i) the total number of day-old chicks sold.

(3) The details are, for each of the 3 months following the month to which the return relates, the producer’s estimate of:
   (a) the number of day-old chicks to be sold to buyers in each State and Territory; and
   (b) the total number of day-old chicks to be sold.

9 What records must be kept

(1) A producer must keep records showing, for each month:
   (a) the number of eggs set in incubators at the hatchery; and
   (b) the number of laying chickens hatched at the hatchery; and
   (c) the number of chickens other than laying chickens hatched at the hatchery; and
(d) the number of laying chickens hatched at the hatchery that died, or were destroyed, at the hatchery within 48 hours after being hatched; and

(e) for laying chickens hatched at the hatchery that were sold before they were 1 month old:
   (i) the number of laying chickens so sold; and
   (ii) the date of each sale; and
   (iii) the details mentioned in subclause (2) for each person to whom laying chickens were so sold; and

(f) the number of the laying chickens hatched at the hatchery that were disposed of, except by sale, before they were 1 month old, and the method of disposal; and

(g) the number of laying chickens on which levy was payable; and

(h) the total amount of levy payable for the laying chickens; and

(i) the total amount of levy paid for the laying chickens.

Penalty: 10 penalty units.

(2) For subparagraph (1) (e) (iii), the details are:
   (a) the person’s full name; and
   (b) the person’s business or residential address (not the address of a post office box or post office bag); and
   (c) the person’s ABN, if any; and
   (d) if the person is a company and does not have an ABN — its ACN.

(3) An offence under subclause (1) is an offence of strict liability.  

Note  For strict liability, see section 6.1 of the Criminal Code.
Schedule 24  Live-stock (exporters)

1  Application
This Schedule applies to chargeable live-stock.

2  Definitions for Schedule 24
In this Schedule:
charge means charge imposed by Schedule 11 to the Customs Charges Act.
chargeable live-stock means live-stock on the export of which charge is imposed.
live-stock has the meaning given in clause 1 of Schedule 11 to the Customs Charges Act.

Note  Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act, provides that, for live-stock within the meaning of Schedule 11 to the Customs Charges Act, producer means the person who exports the live-stock from Australia.

3  What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for chargeable live-stock is a financial year.

4  Liability of intermediaries for charge — exporting agents
For subsection 7 (3) of the Collection Act, chargeable live-stock are prescribed.

Note  Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, any charge due for payment on or in relation to the products, and any penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that charge.
5  **When is charge due for payment**
   For section 6 of the Collection Act, charge payable on the export of chargeable live-stock for a month is due for payment on the last day on which the return for the month must be lodged under clause 7.
   
   *Note*  For penalty for late payment, see section 15 of the Collection Act.

6  **Who must lodge a return**
   A producer, or an exporting agent, who exports chargeable live-stock in a month must lodge a return for that month.
   
   *Note*  For offences in relation to returns, see section 24 of the Collection Act.

7  **When must a return be lodged**
   A return must be lodged within 28 days after the end of the month to which it relates.
   
   *Note*  For offences in relation to returns, see section 24 of the Collection Act.

8  **What must be included in a return**
   (1) In addition to the information required by regulation 10, a return for a month must state, in respect of the month:
      (a) the total amount of charge payable on chargeable live-stock exported; and
      (b) the total amount of charge paid for chargeable live-stock exported; and
      (c) the information for sheep, lambs and goats mentioned in subclauses (2), (3) and (4).
   
   *Note*  For offences in relation to returns, see section 24 of the Collection Act.

   (2) For sheep, the information is:
      (a) how many sheep were exported; and
      (f) the rate of charge payable on the chargeable sheep; and
      (g) the amount of charge payable on the chargeable sheep; and
(h) the amount of charge paid for the chargeable sheep.

(3) For lambs, the information is:
   (a) how many lambs were exported; and
   (f) the rate of charge payable on the chargeable lambs; and
   (g) the amount of charge payable on the chargeable lambs; and
   (h) the amount of charge paid for the chargeable lambs.

(4) For goats, the information is:
   (a) how many goats were exported; and
   (f) the rate of charge payable on the chargeable goats; and
   (g) the amount of charge payable on the chargeable goats; and
   (h) the amount of charge paid for the chargeable goats.

9 What records must be kept

(1) A person who exports chargeable live-stock must keep records showing, for each month:
   (a) if the person is an exporting agent, the following information relating to each person on whose behalf the exports were carried out:
      (i) full name and postal address;
      (ii) ABN, if any;
      (iii) if the person is a company and does not have an ABN — the person’s ACN; and
   (b) for the live-stock exported:
      (i) the total numbers of each kind of live-stock; and
      (ii) the rate of charge payable on each kind of live-stock; and
      (iii) the total amount of charge for each kind of live-stock; and
   (c) bills of lading or similar documents showing details of the chargeable live-stock exported; and
   (d) the date when each consignment of live-stock was entered for export; and
(e) a copy of the return.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For offences in relation to how long records for subclause (1) must be kept, see regulation 12.
Schedule 25  Live-stock (producers)

1  Application
This Schedule applies to chargeable live-stock.

2  Definitions for Schedule 25
In this Schedule:
charge means:
(a) charge imposed by Schedule 12 to the Customs Charges Act; or
(b) EADR charge imposed on the export of sheep, lambs and goats by clause 5 of Schedule 12 to the Customs Charges Regulations.
chargeable live-stock means live-stock on the export of which charge is imposed.
live-stock has the meaning given in clause 1 of Schedule 12 to the Customs Charges Act.

Note  Paragraph (fa) of the definition of producer in subsection 4 (1) of the Collection Act, provides that, for live-stock within the meaning of Schedule 12 to the Customs Charges Act, producer means the person who owned the live-stock immediately before the export in respect of which the charge is imposed.

3  What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for chargeable live-stock is a financial year.

4  Liability of intermediaries for charge — exporting agents
For subsection 7 (3) of the Collection Act, chargeable live-stock are prescribed.

Note  Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable
to pay, on behalf of the producer, any charge due for payment on or in relation to the products, and any penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that charge.

5 **When is charge due for payment**

For section 6 of the Collection Act, charge payable on the export of live-stock is due for payment:

(a) if a return for the export of the live-stock is lodged within the period mentioned in clause 7 of this Schedule — on the day when the return is lodged; or

(b) if a return for the export of the live-stock is not lodged within the period mentioned in clause 7 of this Schedule — on the last day of that period.

*Note* For penalty for late payment, see section 15 of the Collection Act.

6 **Who must lodge a return**

A producer must lodge a return for a month if, in that month, the producer exported live-stock, other than live-stock for which an exporting agent is required to lodge a return under Schedule 24 to these Regulations.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

7 **When must a return be lodged**

A return must be lodged within 28 days after the end of the month to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

8 **What must be included in a return**

(1) A reference to export of live-stock by a producer in this clause does not include export of live-stock on which an exporting agent is liable to pay charge under subsection 7 (3) of the Collection Act.

(2) In addition to the information required by regulation 10, a return for a month must state, in respect of the month:
(a) the total amount of charge payable on the chargeable live-stock; and
(b) the total amount of charge paid for the chargeable live-stock; and
(c) the information for sheep, lambs and goats mentioned in subclauses (3), (4) and (5).

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(3) For sheep, the information is:
(a) how many sheep were exported; and
(b) the total value of the sheep; and
(c) how many sheep on which charge is not payable were exported; and
(d) how many chargeable sheep were exported; and
(e) the value per head of the chargeable sheep; and
(f) the rate of charge payable on the chargeable sheep; and
(g) the amount of charge payable on the chargeable sheep; and
(h) the amount of charge paid for the chargeable sheep.

(4) For lambs, the information is:
(a) how many lambs were exported; and
(b) the total value of the lambs; and
(c) how many lambs on which charge is not payable were exported; and
(d) how many chargeable lambs were exported; and
(e) the value per head of the chargeable lambs; and
(f) the rate of charge payable on the chargeable lambs; and
(g) the amount of charge payable on the chargeable lambs; and
(h) the amount of charge paid for the chargeable lambs.

(5) For goats, the information is:
(a) how many goats were exported; and
(b) the total value of the goats; and
9 What records must be kept

(1) A producer who is required to lodge a return for live-stock exported in a month must keep the following records in respect of that month:

(a) bills of lading or similar documents showing details of live-stock exported;
(b) for each consignment exported, records of:
   (i) the full name and business or residential address of the person to whom the live-stock were exported; and
   (ii) the date when the consignment was entered for export;
(c) a copy of the return;
(d) the information mentioned in paragraphs 8 (2) (a) and (b) and subclauses 8 (3), (4) and (5) of this Schedule.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
Schedule 26  
**Live-stock slaughter**

1  **Application**

This Schedule applies to leviable live-stock.

2  **Definitions for Schedule 26**

(1) In this Schedule:

- **leviable live-stock** means live-stock on the slaughter of which levy is imposed.
- **levy** means levy imposed by Schedule 17 to the Excise Levies Act.
- **live-stock** has the meaning given in clause 1 of Schedule 17 to the Excise Levies Act.

(2) For this Schedule, an animal is slaughtered on a **service kill basis** if the animal is killed by a slaughterer (other than the owner of the animal) and the owner of the animal retains ownership of all of the products of the slaughter.

*Note*  Paragraph 4 (2) (d) of the Collection Act provides that a person who, under clause 4 of Schedule 17 to the Excise Levies Act, is liable to pay levy in relation to live-stock is taken to be the **producer** of the live-stock.

3  **What is a levy year**

For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for leviable live-stock is a financial year.

4  **Liability of intermediaries for levy — processors**

Paragraph 7 (2) (b) of the Collection Act applies to leviable live-stock.

*Note*  Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product, and any amount of penalty for late payment.
imposed by section 15 of the Collection Act that is payable by the producer in relation to that levy.

5 When is levy due for payment

For section 6 of the Collection Act, levy payable on the slaughter of leviable live-stock is due for payment:

(a) if a return is lodged within the period mentioned in clause 7 of this Schedule — on the day when the return is lodged; or

(b) if a return is not lodged within the period mentioned in clause 7 of this Schedule — on the last day of that period.

Note For penalty for late payment, see section 15 of the Collection Act.

6 Who must lodge a return

A processor must lodge a return for a month if, in that month:

(a) the processor slaughtered live-stock; or

(b) live-stock were delivered to the processor; or

(c) live-stock were slaughtered by, or delivered to, another processor, on the processor’s behalf.

Note For offences in relation to returns, see section 24 of the Collection Act.

7 When must a return be lodged

(1) If a processor (except a processor to whom subclause (3) applies) must lodge a return for a month, the processor must lodge the return within 1 month and 28 days after the end of the month to which the return relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) If a processor to whom subclause (3) applies must lodge a return for a month, the processor must lodge the return within 28 days after the end of the month to which the return relates.

Note For offences in relation to returns, see section 24 of the Collection Act.
(3) This subclause applies to a processor who is, or has been, indebted to the Commonwealth for $10,000 or more for levy due and unpaid.

(4) Subclause (3) ceases to apply to a processor if the processor’s debt to the Commonwealth for levy due and unpaid remains below $10,000 for 3 consecutive months.

8 What must be included in a return

(1) In addition to the information required by regulation 10, a return for a month must state, in respect of the month:
   (a) the total amount of levy payable for the leviable live-stock; and
   (b) the total amount of levy paid for the leviable live-stock; and
   (c) the information for sheep, lambs and goats mentioned in subclauses (2), (3) and (4).

   Note For offences in relation to returns, see section 24 of the Collection Act.

(2) For sheep, the information is:
   (a) how many sheep were slaughtered; and
   (b) how many sheep on which levy is not payable were slaughtered; and
   (c) how many leviable sheep were slaughtered; and
   (d) the rate of levy payable for the leviable sheep; and
   (e) the amount of levy payable for the leviable sheep; and
   (f) the amount of levy paid for the leviable sheep.

(3) For lambs, the information is:
   (a) how many lambs were slaughtered; and
   (b) how many lambs on which levy is not payable were slaughtered; and
   (c) how many leviable lambs were slaughtered; and
   (d) the rate of levy payable for the leviable lambs; and
   (e) the amount of levy payable for the leviable lambs; and
   (f) the amount of levy paid for the leviable lambs.
(4) For goats, the information is:
   (a) how many goats were slaughtered; and
   (b) how many goats on which levy is not payable were slaughtered; and
   (c) how many leviable goats were slaughtered; and
   (d) the rate of levy payable for the leviable goats; and
   (e) the amount of levy payable for the leviable goats; and
   (f) the amount of levy paid for the leviable goats.

9 What records must be kept

(1) A processor who is required to lodge a return for a month must keep the following records in respect of that month:
   (a) the details mentioned in subclause (2) for each of the following persons:
      (i) each person from whom live-stock mentioned in the return were bought;
      (ii) each person on whose behalf live-stock were slaughtered;
      (iii) each producer on whose behalf the processor had live-stock slaughtered by another processor;
   (b) details of each purchase or service kill arrangement;
   (c) any statement given to the processor under clause 17 of Schedule 27;
   (d) a copy of the return;
   (e) the information mentioned in paragraphs 8 (1) (a) and (b) and subclauses 8 (2), (3) and (4) of this Schedule.

   Penalty: 10 penalty units.

(2) For paragraph (1) (a), the details are:
   (a) the person’s full name; and
   (b) the person’s business or residential address (not the address of a post office box or post office bag); and
   (c) the person’s ABN, if any; and
   (d) if the person is a company and does not have an ABN — its ACN.
(3) An offence under subclause (1) is an offence of strict liability.

Note For **strict liability**, see section 6.1 of the *Criminal Code*. 
Schedule 27 Live-stock transactions

1 Application
This Schedule applies to leviable live-stock.

2 Definitions for Schedule 27
In this Schedule:
agent includes a first purchaser, a buying agent and a selling agent.
deal, for live-stock, means buy, sell or slaughter the live-stock, or deliver the live-stock to a processor.
leviable live-stock means live-stock involved in a transaction on which levy is imposed.
levy means:
(a) levy imposed by Schedule 18 to the Excise Levies Act; or
(b) EADR levy imposed on sheep, lamb and goat transactions by clause 7 of Schedule 18 to the Excise Levies Regulations.
live-stock has the meaning given in clause 1 of Schedule 18 to the Excise Levies Act.
personal details, for a person, means:
(a) the person’s full name; and
(b) the person’s business or residential address (not the address of a post office box or post office bag); and
(c) the person’s ABN, if any; and
(d) if the person is a company and does not have an ABN — its ACN.
sale includes the sale of live-stock together with the sale of real property.
transaction means a transaction mentioned in subclause 3 (1) of Schedule 18 to the Excise Levies Act.
3 **What is a levy year**

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a levy year for leviable live-stock is a financial year.

4 **Who is a processor**

Paragraph (b) of the definition of *processor* in subsection 4 (1) of the Collection Act applies to leviable live-stock.

*Note* Paragraph (b) of the definition of *processor* in subsection 4 (1) of the Collection Act provides that, for a collection product declared by the regulations to be a product to which that paragraph applies, *processor* means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case the proprietor of that other establishment is regarded as the processor.

5 **Who is a producer**

For paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act:

(a) leviable live-stock are prescribed; and

(b) the producer of leviable live-stock is taken to be:

(i) for a live-stock transaction on which levy is imposed by paragraph 3 (1) (a) of Schedule 18 to the Excise Levies Act — the person who owned the live-stock immediately before the transaction was entered into; or

(ii) for a delivery of live-stock on which levy is imposed by paragraph 3 (1) (b) of Schedule 18 to the Excise Levies Act — the person who owned the live-stock immediately before the delivery; or

(iii) for the slaughter of live-stock on which levy is imposed by paragraph 3 (1) (c) or (d) of Schedule 18 to the Excise Levies Act — the person who owned the live-stock at the time of the slaughter.

*Note* Paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, *producer* means the person who, under the regulations, is taken to be the producer of the product.
6 Liability of intermediaries for levy — processors

Paragraph 7 (2) (b) of the Collection Act applies to leviable live-stock.

*Note* Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product, and any penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that levy.

7 When is levy due for payment — people who lodge monthly returns

For section 6 of the Collection Act, levy on a live-stock transaction that is payable by an agent or a processor is due for payment:

(a) if a return for the live-stock transaction is lodged within the period mentioned in clause 9 of this Schedule — on the day when the return is lodged; or

(b) if a return for the live-stock transaction is not lodged within the period mentioned in clause 9 of this Schedule — on the last day of that period.

*Note* For penalty for late payment, see section 15 of the Collection Act.

8 Who must lodge a monthly return

(1) A processor must lodge a return for a month if, in that month:

(a) the processor slaughtered live-stock that the processor had held for more than 30 days after the day the processor had purchased the live-stock and before the day of slaughter; or

(b) leviable live-stock were delivered to the processor; or

(c) leviable live-stock were slaughtered by, or delivered to, another processor, on the processor’s behalf.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
(2) An agent who buys or sells live-stock in a month must lodge a return for the month.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

9 **When must a monthly return be lodged**

(1) If a person (except a person to whom subclause (3) applies) must lodge a monthly return for levy for a month, the person must lodge the return within 1 month and 28 days after the end of the month to which the return relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(2) If a person to whom subclause (3) applies must lodge a monthly return for levy for a month, the person must lodge the return within 28 days after the end of the month to which the return relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(3) This subclause applies to a person who is, or has been, indebted to the Commonwealth for $10 000 or more for levy due and unpaid.

(4) Subclause (3) ceases to apply to a person if the person’s debt to the Commonwealth for levy due and unpaid remains below $10 000 for 3 consecutive months.

10 **What must be included in a monthly return**

(1) In addition to the information required by regulation 10, a return for a month must state, in respect of the month:

(a) the total amount of levy payable for the leviable live-stock; and

(b) the total amount of levy paid for the leviable live-stock; and

(c) the information for sheep, lambs and goats mentioned in subclauses (2), (3) and (4).

*Note* For offences in relation to returns, see section 24 of the Collection Act.
(2) For sheep, the information is:
   (a) how many sheep were dealt with; and
   (b) how many of those sheep were dealt with by sale, and how many of them were dealt with in some other way; and
   (c) how many sheep on which levy is not payable were dealt with; and
   (d) how many leviable sheep were dealt with; and
   (e) for leviable sheep that were involved in a sale — either the sale price per head of the leviable sheep, or a statement that a sale price was not allotted to the sheep; and
   (f) the rate of levy payable for the leviable sheep; and
   (g) the amount of levy payable for the leviable sheep; and
   (h) the amount of levy paid for the leviable sheep.

(3) For lambs, the information is:
   (a) how many lambs were dealt with; and
   (b) how many of those lambs were dealt with by sale, and how many of them were dealt with in some other way; and
   (c) how many lambs on which levy is not payable were dealt with; and
   (d) how many leviable lambs were dealt with; and
   (e) for leviable lambs that were involved in a sale — either the sale price per head of the leviable lambs, or a statement that a sale price was not allotted to the lambs; and
   (f) the rate of levy payable for the leviable lambs; and
   (g) the amount of levy payable for the leviable lambs; and
   (h) the amount of levy paid for the leviable lambs.

(4) For goats, the information is:
   (a) how many goats were dealt with; and
   (b) how many goats on which levy is not payable were dealt with; and
   (c) how many leviable goats were dealt with; and
   (d) the rate of levy payable for the leviable goats; and
   (e) the amount of levy payable for the leviable goats; and
   (f) the amount of levy paid for the leviable goats.
11 **When is levy due for payment — producers who lodge annual returns**

For section 6 of the Collection Act, levy on a live-stock transaction that is payable by a producer is due for payment:

(a) if a return for levy year in which the live-stock transaction took place is lodged within the period mentioned in clause 13 of this Schedule — on the day that the return is lodged; or

(b) if a return for levy year in which the live-stock transaction took place is not lodged within the period mentioned in clause 13 of this Schedule — on the last day of that period.

*Note* For penalty for late payment, see section 15 of the Collection Act.

12 **Who must lodge an annual return**

A producer who completes a live-stock transaction in a levy year (other than a transaction on which a buying agent, selling agent or first purchaser, or a processor, is liable to pay levy) must lodge a return for the levy year.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

13 **When must an annual return be lodged**

An annual return for a levy year must be lodged before 1 November in the next levy year.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

14 **What must be included in an annual return**

(1) A reference to a dealing by a producer in this Schedule does not include a dealing on which someone else is liable to pay levy under section 7 of the Collection Act.

(2) In addition to the information required by regulation 10, a return for a levy year must state, in respect of the levy year:

(a) the total amount of levy payable for the leviable live-stock; and
(b) the total amount of levy paid for the leviable live-stock; and
(c) the information for sheep, lambs and goats mentioned in subclauses (3), (4) and (5).

Note For offences in relation to returns, see section 24 of the Collection Act.

(3) For sheep, the information is:
(a) how many sheep were dealt with by the producer; and
(b) how many of those sheep were dealt with by sale, and how many of them were dealt with in some other way; and
(c) how many sheep on which levy is not payable were dealt with by the producer; and
(d) how many leviable sheep were dealt with by the producer; and
(e) for leviable sheep that were involved in a sale — either the sale price per head of the leviable sheep, or a statement that a sale price was not allotted to the sheep; and
(f) the rates of levy payable for the leviable sheep; and
(g) the amount of levy payable for the leviable sheep; and
(h) the amount of levy paid for the leviable sheep.

(4) For lambs, the information is:
(a) how many lambs were dealt with by the producer; and
(b) how many of those lambs were dealt with by sale, and how many of them were dealt with in some other way; and
(c) how many lambs on which levy is not payable were dealt with by the producer; and
(d) how many leviable lambs were dealt with by the producer; and
(e) for leviable lambs that were involved in a sale — either the sale price per head of the leviable lambs, or a statement that a sale price was not allotted to the lambs; and
(f) the rates of levy payable for the leviable lambs; and
(g) the amount of levy payable for the leviable lambs; and
(h) the amount of levy paid for the leviable lambs.
(5) For goats, the information is:
(a) how many goats were dealt with by the producer; and
(b) how many goats on which levy is not payable were dealt with by the producer; and
(c) how many leviable goats were dealt with by the producer; and
(d) the rate of levy payable for the leviable goats; and
(e) the amount of levy payable for the leviable goats; and
(f) the amount of levy paid for the leviable goats.

15 What records must be kept by producers
(1) A producer who is required to lodge an annual return for live-stock transactions completed in a levy year must keep the following records in respect of that levy year:
(a) the personal details of each person to whom the live-stock mentioned in the return were sold or delivered;
(b) details of each sale or delivery;
(c) a copy of the return;
(d) the information mentioned in paragraphs 14 (2) (a) and (b) and subclauses 14 (3), (4) and (5) of this Schedule.

Penalty: 10 penalty units.

(2) If a producer who is required to lodge a return for a levy year sells or delivers live-stock to a related company in that levy year, the producer must keep the following records in respect of that levy year:
(a) the personal details of each person to whom the live-stock mentioned in the return were sold;
(b) how many sheep were sold or delivered to the company;
(c) how many lambs were sold or delivered to the company;
(d) how many goats were sold or delivered to the company.

Penalty: 10 penalty units.

(3) An offence under subclause (1) or (2) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
16 What records must be kept by agents and first purchasers

(1) A buying agent, selling agent or first purchaser who is required to lodge a return for a month must keep the following records in respect of that month:

(a) a record of the total number of sheep, lambs and goats dealt with;
(b) the personal details of each person from whom the live-stock mentioned in the return were bought or to whom the live-stock were sold;
(c) details of each purchase or sale;
(d) a copy of the return;
(e) the information mentioned in paragraphs 10 (1) (a) and (b) and subclauses 10 (2), (3) and (4) of this Schedule.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

17 Statement to be given if levy not payable

(1) If levy is not payable on the delivery of live-stock to a processor for the reason mentioned in paragraph 3 (2) (c) of Schedule 18 to the Excise Levies Act, the person on whose behalf the live-stock are delivered must give the processor a statement setting out:

(a) the name and business address (not the address of a post office box or post office bag) of the person on whose behalf the live-stock are delivered; and
(b) how many sheep were delivered; and
(c) how many lambs were delivered; and
(d) how many goats were delivered; and
(e) how many sheep on which levy is not payable were delivered; and
(f) how many lambs on which levy is not payable were delivered; and
(g) how many goats on which levy is not payable were delivered.

Penalty: 5 penalty units.

Note 1 Paragraph 3 (2) (c) of Schedule 18 to the Excise Levies Act provides that levy is not payable on the delivery of live-stock to a processor for slaughter on behalf of the person delivering the live-stock if:
(a) the delivery occurs within 14 days after the live-stock were or are acquired by the person; and
(b) the live-stock are afterwards slaughtered; and
(c) the person continues to own the live-stock immediately after their hot carcass would normally be determined.

Note 2 *Hot carcass weight* is defined in subclause 2 (1) of Schedule 18 to the Excise Levies Regulations.

(2) An offence under subclause (1) is an offence of strict liability.

*Note* For strict liability, see section 6.1 of the *Criminal Code*.

### 18 What records must be kept by persons on whose behalf live-stock are delivered to a processor

(1) A person on whose behalf live-stock mentioned in clause 17 of this Schedule are delivered to a processor must keep the following records:
(a) the date of delivery;
(b) for each lot of live-stock:
   (i) the personal details of the vendor from whom, or agent through whom, the live-stock were bought; and
   (ii) the date of the purchase.

Penalty: 10 penalty units.

(3) An offence under subclause (1) is an offence of strict liability.

*Note* For strict liability, see section 6.1 of the *Criminal Code*.

### 18A Records to be kept — levy-free sale

(1) In this clause:
**export licence holder** means the holder of a licence granted under section 10 of the *Australian Meat and Live-stock Industry Act 1997*.

(2) This clause applies if:

(a) in a levy year, an export licence holder deals with particular live-stock by buying the live-stock from, or selling the live-stock to, another export licence holder; and

(b) because of subclause 3 (2) of Schedule 18 to the Excise Levies Regulations, levy is not imposed on the sale.

(3) Each export licence holder must keep:

(a) records showing the personal details of the other export licence holder; and

(b) a copy of the bill of lading or a similar document showing details of the export of the live-stock.

*Note* Clause 3 of Schedule 18 to the Excise Levies Regulations provides that levy is not imposed on the sale of live-stock by an export licence holder to another export licence holder if the live-stock are exported 30 days or less after being acquired by the first export licence holder.

19 **Live-stock sold with real property**

(1) If the ownership of live-stock changes under a contract for the sale of an interest in real property and live-stock on the property, and the sale is through a selling agent or a buying agent, but the contract does not state the number of live-stock sold, the vendor must give a written notice to the agent, stating:

(a) the personal details of the person giving the notice; and

(b) the personal details of the buyer; and

(c) for sheep:

(i) how many sheep were sold under the contract; and

(ii) how many leviable sheep were sold under the contract; and

(iii) the sale price per head of leviable sheep involved in the sale, or, if no sale price was allotted to the sheep, a statement to that effect; and

(iv) how many sheep on which levy is not payable were sold under the contract; and
(d) for lambs:
   (i) how many lambs were sold under the contract; and
   (ii) how many leviable lambs were sold under the contract; and
   (iii) the sale price per head of leviable lambs involved in the sale, or, if no sale price was allotted to the lambs, a statement to that effect; and
   (iv) how many lambs on which levy is not payable were sold under the contract; and

(e) for goats:
   (i) how many goats were sold under the contract; and
   (ii) how many leviable goats were sold under the contract; and
   (iii) how many goats on which levy is not payable were sold under the contract.

Penalty: 5 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
Schedule 28  

Meat chickens

(regulation 9)

1  Application

This Schedule applies to meat chickens.

2  Definitions for Schedule 28

In this Schedule:

*levy* means:
(a) levy imposed by Schedule 19 to the Excise Levies Act; or
(b) EADR levy imposed on meat chickens by clause 2 of Schedule 19 to the Excise Levies Regulations.

*meat chicken* has the meaning given in Schedule 19 to the Excise Levies Act.

3  What is a levy year

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a financial year is a levy year for meat chickens.

4  Who is a producer

For paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act:
(a) meat chickens are prescribed; and
(b) the proprietor of the hatchery where the meat chickens are hatched is taken to be the producer of the meat chickens.

*Note* Paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, *producer* means the person who, under the regulations, is to be taken to be the producer of the product.
5  **When is levy due for payment**

For section 6 of the Collection Act, levy payable on meat chickens for a month is due:

(a) if a return for the month is lodged within the period mentioned in clause 7 — on the day when the return is lodged; or

(b) if a return for the month is not lodged within the period mentioned in clause 7 — on the last day of that period.

*Note*  For penalty for late payment, see section 15 of the Collection Act.

6  **Who must lodge a return**

A producer must lodge a return for a month if the producer is liable to pay levy on meat chickens hatched in the month.

*Note*  For offences in relation to returns, see section 24 of the Collection Act.

7  **When must a return be lodged**

(1) A return for a month must be lodged within 2 months of the end of the month to which it relates.

*Note*  For offences in relation to returns, see section 24 of the Collection Act.

(2) However, the Secretary may, by notice in writing to the producer of a hatchery, defer the time for lodging a return for meat chickens hatched at that hatchery in a levy year until 20 000 meat chickens on which levy is payable have been hatched at that hatchery in the levy year.

8  **What must be included in a return**

In addition to the information required by regulation 10, a return for a month must state, in respect of the month:

(a) for the hatchery:

(i) the full name of the hatchery; and

(ii) the business address of the hatchery (not the address of a post office box or post office bag); and

(b) the number of meat chickens hatched at the hatchery; and
(c) the number of meat chickens that died or were destroyed at the hatchery within 48 hours after being hatched; and
(d) the number of meat chickens on which levy is payable; and
(e) the total amount of levy payable for the meat chickens; and
(f) the total amount of levy paid for the meat chickens.

Note For offences in relation to returns, see section 24 of the Collection Act.

9 What records must be kept

(1) A producer must keep records showing, for each month:
   (a) the number of eggs set in incubators at the hatchery; and
   (b) the number of meat chickens hatched at the hatchery; and
   (c) the number of chickens, other than meat chickens, hatched at the hatchery; and
   (d) the number of the meat chickens hatched at the hatchery that died, or were destroyed, at the hatchery within 48 hours after being hatched; and
   (e) for meat chickens hatched at the hatchery that were sold before they were 1 month old:
      (i) the number of meat chickens so sold; and
      (ii) the date of each sale; and
      (iii) the details mentioned in subclause (2) for each person to whom meat chickens were so sold; and
   (f) the number of the meat chickens hatched at the hatchery that were disposed of, except by sale, before they were 1 month old and the method of disposal.

Penalty: 10 penalty units.

(2) For subparagraph (1) (e) (iii), the details are:
   (a) the person’s full name; and
   (b) the person’s business or residential address (not the address of a post office box or post office bag); and
   (c) the person’s ABN, if any; and
(d) if the person is a company and does not have an ABN — its ACN.

(3) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
Schedule 29  Oilseeds
(regulation 9)

1 Application
This Schedule applies to leviable oilseeds.

2 Definitions for Schedule 29
In this Schedule:
leviable oilseeds has the meaning given in clause 1 of Schedule 20 to the Excise Levies Act.
levy means levy imposed under Schedule 20 to the Excise Levies Act or PHA levy imposed under subclause 4 (1) of Schedule 20 to the Excise Levies Regulations.
purchaser means a first purchaser, receiver or buying agent.
value means value worked out in accordance with subclause 2 (2) of Schedule 20 to the Excise Levies Regulations.

3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a financial year is prescribed for oilseeds.

4 What is not a process
For the definition of process in subsection 4 (1) of the Collection Act, the following operations are prescribed for oilseeds:
(a) treatment with a pesticide or another preserving agent before or during storage;
(b) grading solely for seed purposes.
5 Who is a processor

Leviable oilseeds are declared to be a collection product to which paragraph (a) of the definition of processor in subsection 4 (1) of the Collection Act applies.

Note Paragraph (a) of the definition of processor in subs 4 (1) of the Collection Act provides that, for a product declared by the regulations to be a product to which that paragraph applies, processor means the person, association, co-operative, board or authority that produces the product.

6 Liability of intermediaries for levy — receivers and processors

Leviable oilseeds are a product to which paragraphs 7 (2) (a) and (b) of the Collection Act apply.

Note Paragraphs 7 (2) (a) and (b) of the Collection Act provide that a receiver of a product or a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which those paragraphs apply, is liable to pay, for the producer, any levy due for payment on or in relation to the product that remains unpaid by the producer, and any penalty for late payment imposed by s 15 of the Collection Act.

7 When is levy due for payment

For section 6 of the Collection Act, levy imposed on leviable oilseeds is due for payment:

(a) if a return is lodged within the period mentioned in clause 9 of this Schedule — on the day that the return is lodged; or

(b) if a return is not lodged within the period mentioned in clause 9 of this Schedule — on the last day of that period.

Note For penalty for late payment, see s 15 of the Collection Act.

8 Who must lodge a return

(1) A producer must lodge a return for a quarter if, in that quarter, he or she processed or exported leviable oilseeds, other than oilseeds to which subclause 6 (5) of Schedule 20 to the Excise Levies Act applies.
(2) A purchaser must lodge a return for a quarter if, in that quarter, he or she took delivery of leviable oilseeds for a purpose other than storage for the producer.

(3) A selling agent must lodge a return for a quarter if, in that quarter, he or she sold leviable oilseeds for a producer.

Note 1 Paragraph (b) of the meaning of producer in subs 4 (1) of the Collection Act provides that, for leviable oilseeds on which levy is imposed, producer means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the product is harvested — the person who would have owned the product but for the marketing law; or

(b) if para (a) does not apply — the person who owns the product immediately after it is harvested.

Note 2 For offences in relation to returns, see section 24 of the Collection Act.

9 When must a return be lodged

A return must be lodged within 28 days after the end of the quarter to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

10 What must be included in a return

(1) In addition to the information required by regulation 10, a return for a quarter must set out:

(a) the type or types of leviable oilseed to which the return relates; and

(b) the total amount of levy payable on all leviable oilseed to which the return relates; and

(c) all the particulars mentioned in subclauses (2), (3) and (4) that are applicable to the person lodging the return.

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) The particulars to be included in a return lodged by a producer of leviable oilseed for a quarter are:
(a) the quantity and value of each kind of leviable oilseed (except leviable oilseed to which subclause 6 (5) of Schedule 20 to the Excise Levies Act applies) exported or processed in the quarter; and

(b) the amount of levy payable on each type of leviable oilseed that the producer processed or exported in the quarter.

(3) The particulars to be included in a return lodged by a purchaser of leviable oilseed for a quarter are:

(a) the quantity in tonnes, and value, of each type of leviable oilseed (other than oilseed delivered for storage for the producer) delivered to the purchaser in the quarter; and

(b) the amount of levy payable on each type of leviable oilseed delivered to the purchaser in the quarter.

(4) The particulars to be included in a return lodged by a selling agent for a quarter are:

(a) the quantity in tonnes, and value, of each type of leviable oilseed sold by the selling agent for a producer in the quarter; and

(b) the amount of levy payable on each type of leviable oilseed sold by the selling agent for a producer in the quarter.

11 What records must be kept

(1) A producer who sells, processes or exports leviable oilseed must keep, or cause to be kept, records showing, for each quarter, the quantity and value of:

(a) each type of leviable oilseed sold, processed or exported; and

(b) each type of leviable oilseed kept by the producer for his or her domestic use.

Penalty: 10 penalty units.

(2) A purchaser of leviable oilseed must keep, or cause to be kept, records showing:

(a) the quantity, value and source of each type of leviable oilseed delivered to the purchaser in each quarter; and
(b) the amount, if any, deducted under subsection 8(1) of the Collection Act from a payment made to a producer, for an amount of levy.

Penalty: 10 penalty units.

(3) A selling agent who sells leviable oilseed must keep, or cause to be kept, records showing:

(a) the quantity, value and source of each type of leviable oilseed sold by the selling agent for a producer in each quarter; and

(b) the amount, if any, deducted under subsection 8(1) of the Collection Act from a payment made to a producer, for an amount of levy.

Penalty: 10 penalty units.

(4) An offence under subclause (1), (2) or (3) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
Schedule 30  Pasture seeds

Note Schedule 30 will deal with pasture seeds. For the current collection details for pasture seeds, see the Primary Industries Levies and Charges Collection (Pasture Seed) Regulations.
Schedule 31 Pig slaughter
(regulation 9)

1 Application
This Schedule applies in relation to pigs.

2 Definition for Schedule 31
In this Schedule:
levy means:
(a) levy imposed by Schedule 22 to the Excise Levies Act; or
(b) EADR levy imposed on pig slaughter by clause 2 of Schedule 22 to the Excise Levies Regulations.

3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for pigs is a financial year.

4 Who is a processor
Pigs are a product to which paragraph (b) of the definition of processor in subsection 4 (1) of the Collection Act applies.

Note 1 Paragraph (b) of the definition of processor in subsection 4 (1) of the Collection Act provides that, for a collection product declared by the regulations to be a product to which that paragraph applies, processor means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case the proprietor of that other establishment is regarded as the processor.

Note 2 Paragraph (a) of the definition of proprietor in subsection 4 (1) of the Collection Act provides that proprietor means, in relation to an abattoir:
(a) if a licence is required under any law of the Commonwealth or of a State or Territory to carry on abattoir activities — the person who holds the licence; or
(b) if no licence is required under any such law — the person carrying on the business of operating the abattoir.
5 Liability of intermediaries — processors

Pigs are a product to which paragraph 7 (2) (b) of the Collection Act applies.

**Note** Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any amount of levy due for payment on or in relation to the product, and any amount of penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that levy.

6 When levy is due for payment

For section 6 of the Collection Act, levy payable for a month is due for payment:

(a) if a return for the month is lodged within the period mentioned in clause 7 — on the day that the return is lodged; or

(b) if a return for the month is not lodged within the period mentioned in clause 7 — on the last day of that period.

**Note** For penalty for late payment, see section 15 of the Collection Act.

7 Who must lodge a return

A proprietor at whose abattoir pigs are slaughtered in a month must lodge a return for the month.

**Note 1** For offences in relation to returns, see section 24 of the Collection Act.

**Note 2** Paragraph (a) of the definition of *proprietor* in subsection 4 (1) of the Collection Act provides that *proprietor* means, in relation to an abattoir:

(a) if a licence is required under any law of the Commonwealth or of a State or Territory to carry on abattoir activities — the person who holds the licence; or

(b) if no licence is required under any such law — the person carrying on the business of operating the abattoir.

8 When must a return be lodged

A return for a month must be lodged within 28 days after the end of the month to which it relates.
9 What must be included in a return

In addition to the information required by regulation 10, a return for a month must set out, for the month:

(a) the full name and business address of the abattoir (not being the address of a post office box or a post office bag); and

(b) the number of pigs slaughtered; and

(c) the number of pigs condemned; and

(d) the total amount of levy payable for the pigs; and

(e) the total amount of levy paid for the pigs.

Note For offences in relation to returns, see section 24 of the Collection Act.

10 What records must be kept

(1) A proprietor must keep records showing, for each month:

(a) the number of pigs slaughtered on each day; and

(b) the total number of pigs slaughtered; and

(c) the total number of pigs condemned on each day; and

(d) the total number of pigs condemned.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

11 Statement to be given at request of the proprietor

(1) A person who, during a month, causes pigs to be slaughtered at an abattoir of which another person is the proprietor must, if requested in writing by the proprietor, give to the proprietor a statement setting out the information required to be recorded by the person under clause 9.

Penalty: 5 penalty units.
(2) An offence under subclause (1) is an offence of strict liability.

*Note* For *strict liability*, see section 6.1 of the *Criminal Code*. 
Schedule 32   Rice
(regulation 9)

1 Application
This Schedule applies to leviable rice.

2 Definitions for Schedule 32
In this Schedule:
leviable rice has the meaning given in clause 1 of Schedule 23 to the Excise Levies Act.
levy means levy imposed under Schedule 23 to the Excise Levies Act or PHA levy imposed under subclause 2 (1) of Schedule 23 to the Excise Levies Regulations.
levy period means, in any year, each 6 months ending at the end of:
(a) 30 June; or
(b) 31 December.

3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a calendar year is prescribed for leviable rice.

4 Who is a processor
Leviable rice is declared to be a collection product to which paragraph (a) of the definition of processor in subsection 4 (1) of the Collection Act applies.

Note Paragraph (a) of the definition of processor in subs 4 (1) of the Collection Act provides that, for a product declared by the regulations to be a product to which that paragraph applies, processor means the person, association, co-operative, board or authority that produces the product.
5 **Who is a producer**

For paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act, leviable rice is prescribed.

*Note 1* Paragraph (b) of the definition of *producer* in subs 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, *producer* means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the product is harvested — the person who would have owned the product but for the marketing law; or

(b) if para (a) does not apply — the person who owns the product immediately after it is harvested.

*Note 2* For penalty for late payment, see s 15 of the Collection Act.

6 **Liability of intermediaries for levy — processor**

Leviable rice is declared to be a product to which paragraph 7 (2) (b) of the Collection Act applies.

*Note* Paragraph 7 (2) (b) of the Collection Act provides that a processor, who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, for the producer, any levy due for payment on or in relation to the product and any penalty for late payment imposed by s 15 of the Collection Act.

7 **When is levy due for payment**

For section 6 of the Collection Act, levy payable on leviable rice is due for payment by the end of the last day on which a return must be lodged under clause 9.

8 **Who must lodge a return**

A processor must lodge a return for each levy period.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
9  **When must a return be lodged**

A return must be lodged within 28 days after the end of the levy period.

*Note*  For offences in relation to returns, see section 24 of the Collection Act.

10  **What must be included in a return**

In addition to the information required by regulation 10, a return must set out the following particulars that apply to the person lodging the return:

(a)  the number of tonnes of each variety of leviable rice delivered for processing in the levy period; and

(b)  the amount of levy payable for each variety; and

(c)  the total amount of levy payable for leviable rice for the levy period.

*Note*  For offences in relation to returns, see section 24 of the Collection Act.

11  **What records must be kept**

(1)  A processor must keep records for each levy period showing:

(a)  the quantity of each variety of leviable rice delivered for processing; and

(b)  the amount (if any) deducted from a payment made to a producer for an amount of levy or penalty payable for leviable rice.

Penalty:  10 penalty units.

(2)  An offence under subclause (1) is an offence of strict liability.

*Note*  For *strict liability*, see section 6.1 of the *Criminal Code*. 
Schedule 33  Sugar cane
(regulation 9)

1 Application
This Schedule applies to sugar cane.

2 Definitions for Schedule 33
In this Schedule:
accepted sugar cane has the meaning given in clause 1 of Schedule 24 to the Excise Levies Act.
sugar cane means accepted sugar cane.

3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for sugar cane is a financial year.

4 Who is a processor
Sugar cane is a product to which paragraph (a) of the definition of processor in subsection 4 (1) of the Collection Act applies.

Note Paragraph (a) of the definition of processor in subsection 4 (1) of the Collection Act provides that, for a product declared by the regulations to be a product to which that paragraph applies, processor means the person, association, co-operative, board or authority that produces the product.

5 Who is a producer
(1) Sugar cane is prescribed for paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act.

Note Paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, producer means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for that marketing law; or
(b) where paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

(2) For paragraph (e) of the definition of producer in subsection 4(1) of the Collection Act:
(a) sugar cane is prescribed; and
(b) the processor is to be taken to be the producer of the sugar cane.

Note Paragraph (e) of the definition of producer in subsection 4(1) of the Collection Act provides that, for a product prescribed for that paragraph, producer means the person who, under the regulations, is to be taken to be the producer of the product.

6 Liability of intermediaries — processors
Sugar cane is a product to which paragraph 7(2)(b) of the Collection Act applies.

Note Paragraph 7(2)(b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product and any penalty for late payment under subsection 15(1) of the Collection Act.

7 When is levy due for payment
For section 6 of the Collection Act, levy payable on sugar cane for a month is due for payment:
(a) if a return for the month is lodged within the period mentioned in clause 9 of this Schedule — on the day that the return is lodged; or
(b) if a return for the month is not lodged within the period mentioned in clause 9 of this Schedule — on the last day of that period.

Note For penalty for late payment, see section 15 of the Collection Act.

8 Who must lodge a return
A processor who accepts sugar cane in a month must lodge a return for the month.

Note For offences in relation to returns, see section 24 of the Collection Act.

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9  **When must a return be lodged**

A return for a month must be lodged within 28 days after the end of the month to which it relates.

*Note*  For offences in relation to returns, see section 24 of the Collection Act.

10  **What must be included in a return**

In addition to the information required by regulation 10, a return for a month must set out, in respect of the month:

(a) the name and address of the sugar mill; and

(b) the quantity of sugar cane accepted for processing at the sugar mill; and

(c) the amount of levy payable on the sugar cane; and

(d) the amount of levy paid on the sugar cane.

*Note*  For offences in relation to returns, see section 24 of the Collection Act.

11  **What records must be kept**

(1) A processor of sugar cane must keep records showing, in respect of each month:

(a) the name and address of each producer from whom the sugar cane was accepted; and

(b) the quantity of sugar cane accepted from each producer; and

(c) the amount (if any) deducted by the processor under subsection 8 (2) of the Collection Act from money payable by the processor to each producer for the sugar cane; and

(d) the amount of levy paid by the processor; and

(e) the total amount of levy payable on the sugar cane; and

(f) the total amount of levy paid on the sugar cane.

Penalty:  10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

*Note*  For strict liability, see section 6.1 of the Criminal Code.
Schedule 34  Wheat
(regulation 9)

Part 1  Leviable wheat

1.1 Application of Part 1
This Part applies to leviable wheat.

Note  The collection requirements for charge imposed on wheat by Part 5 of Schedule 14 to the Customs Charges Regulations are set out in Part 2 of this Schedule.

1.2 Definitions for Part 1
In this Part:
leviable wheat means wheat on which levy is imposed.
levy means levy imposed under Schedule 25 to the Excise Levies Act or PHA levy imposed under subclause 5 (1) of Schedule 25 to the Excise Levies Regulations.
purchaser means a first purchaser, receiver or buying agent.
value means sale value as defined in Schedule 25 to the Excise Levies Regulations.

1.3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a financial year is prescribed for leviable wheat.

1.4 What is not a process
For the definition of process in subsection 4 (1) of the Collection Act, the following operations are prescribed:
(a) treatment with a pesticide or another preserving agent before or during storage;
(b) grading solely for seed purposes.
1.5 Who is a producer

For paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act, leviable wheat is a prescribed product.

*Note* Paragraph (b) of the definition of *producer* in subs 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, *producer* means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the product is harvested — the person who would have owned the product but for the marketing law; or

(b) if para (a) does not apply — the person who owns the product immediately after it is harvested.

1.6 Who is a processor

Leviable wheat is declared to be a collection product to which paragraph (a) of the definition of *processor* in subsection 4 (1) of the Collection Act applies.

*Note* Paragraph (a) of the definition of *processor* in subs 4 (1) of the Collection Act provides that, for a product declared by the regulations to be a product to which that paragraph applies, *processor* means the person, association, co-operative, board or authority that produces the product.

1.7 Liability of intermediaries for levy — receivers and processors

Leviable wheat is a product to which paragraphs 7 (2) (a) and (b) of the Collection Act apply.

*Note* Paragraphs 7 (2) (a) and (b) of the Collection Act provide that a receiver of a product or a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which those paragraphs apply, is liable to pay, for the producer, any levy due for payment on or in relation to the product that remains unpaid by the producer, and any penalty for late payment imposed by s 15 of the Collection Act.
1.8 **When is levy due for payment**

For section 6 of the Collection Act, levy payable on leviable wheat for a quarter is due for payment by the end of the last day on which the return for the quarter must be lodged under clause 1.10.

*Note* For penalty for late payment, see section 15 of the Collection Act.

1.9 **Who must lodge a return**

(1) A producer must lodge a return for a quarter if, in that quarter, he or she processed or exported wheat, other than wheat to which subclause 4 (2) of Schedule 25 to the Excise Levies Act applies.

(2) A purchaser must lodge a return for a quarter if he or she took delivery of wheat for a purpose other than storage for the producer in that quarter.

(3) A selling agent must lodge a return for a quarter if he or she sold wheat for a producer in that quarter.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

1.10 **When must a return be lodged**

A return must be lodged within 28 days after the end of the quarter to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

1.11 **What must be included in a return**

In addition to the information required by regulation 10, a return for a quarter must set out the following particulars that apply to the person lodging the return:

(a) the sale value of any wheat processed by or for the producer for a commercial purpose in the quarter;

(b) the sale value of the wheat delivered, purchased, received or sold by the person in the quarter;

(c) the State or States where the wheat was produced;
(d) the sale value of the wheat delivered, purchased, received or sold in each State;
(e) the total amount of levy payable for the wheat.

Note For offences in relation to returns, see section 24 of the Collection Act.

1.12 What records must be kept

(1) A producer must keep, or cause to be kept, records showing, for each quarter:
(a) the sale value of wheat delivered or sold; and
(b) the quantity of wheat processed by or for the producer and used for a commercial purpose; and
(c) the State or States where the wheat was produced; and
(d) the quantity of wheat kept by the producer for his or her domestic use.

Penalty: 10 penalty units.

(2) A purchaser or selling agent of wheat must keep, or cause to be kept, records showing, for each quarter:
(a) the sale value of wheat purchased, sold or received; and
(b) the State or States where the wheat was produced; and
(c) the sale value of the wheat purchased, sold or delivered in each State; and
(d) any amount deducted from a payment made to a producer for an amount of levy or penalty payable for the wheat.

Penalty: 10 penalty units.

(3) An offence under subclause (1) or (2) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
Part 2 Chargeable wheat

2.1 Application of Part 2

This Part applies to chargeable wheat.

Note The collection requirements for levy imposed on wheat under Schedule 25 to the Excise Levies Act and PHA levy imposed on wheat under subclause 5 (1) of Schedule 25 to the Excise Levies Regulations are set out in Part 1 of this Schedule.

2.2 Definition for Part 2

In this Part:

chargeable wheat means wheat on which charge is imposed by Part 5 of Schedule 14 to the Customs Charges Regulations.

2.3 What is a levy year

For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for chargeable wheat is a financial year.

2.4 Who is a producer

For paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act, chargeable wheat is prescribed.

Note Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, in the case of a product prescribed for the purposes of that paragraph, producer means the person who exports the product from Australia.

2.5 Liability of intermediaries for charge — exporting agents

For subsection 7 (3) of the Collection Act, chargeable wheat is prescribed.

Note Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, any charge due for payment on or in relation to the products, and any penalty for late payment imposed under...
section 15 of the Collection Act that is payable by the producer in relation to that charge.

2.6 When is charge due for payment — people who lodge monthly returns

For section 6 of the Collection Act, charge payable on chargeable wheat for a month is due for payment by the end of the last day on which the return for the month must be lodged under clause 2.8.

Note For penalty for late payment, see section 15 of the Collection Act.

2.7 Who must lodge a monthly return

(1) Each of the following persons must lodge a return for a month:
   (a) a producer who exports wheat during the month;
   (b) an exporting agent who exports wheat during the month.

(2) However, a person mentioned in subclause (1) need not lodge monthly returns for a levy year if:
   (a) the person has applied under clause 2.13 for an exemption for the levy year and has not received notice of the Secretary’s decision; or
   (b) the Secretary has granted the person an exemption for the levy year under clause 2.15, or has continued the person’s exemption under clause 2.16; or
   (c) the Secretary is required under clause 2.16 to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.

Note For offences in relation to returns, see section 24 of the Collection Act.

2.8 When must a monthly return be lodged

A return for a month must be lodged within 28 days after the end of the month to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.
2.9  **When is charge due for payment — people who lodge annual returns**

For section 6 of the Collection Act, charge payable on chargeable wheat for a levy year is due for payment by the end of the last day on which the return for the levy year must be lodged under clause 2.11.

*Note*  For penalty for late payment, see section 15 of the Collection Act.

2.10  **Who must lodge an annual return**

A producer, or an exporting agent, who exports wheat in a levy year and is exempt from lodging monthly returns for the levy year must lodge a return for the levy year.

2.11  **When must an annual return be lodged**

A return for a levy year must be lodged on or before 28 August in the following levy year.

*Note*  For offences in relation to returns, see section 24 of the Collection Act.

2.12  **What must be included in a return**

In addition to the information required by regulation 10, a return for a month or a levy year must state, in respect of the month or levy year:

(a)  the total amount, in tonnes, of wheat exported by the person lodging the return; and

(b)  the total amount of charge payable for the wheat.

*Note*  For offences in relation to returns, see section 24 of the Collection Act.

2.13  **Exemption from lodging monthly returns**

A person may apply for exemption from the requirement to lodge monthly returns for a levy year if the person has reasonable grounds for believing that the total amount of charge that the person is, or is likely to be, liable to pay in the levy year is likely to be less than $750.
2.14 Form of application for exemption

(1) An application for an exemption from the requirement to lodge monthly returns for a levy year must:
   (a) set out the following details:
       (i) the applicant’s full name;
       (ii) the applicant's business or residential address (not
            the address of a post office box or post office bag);
       (iii) if the applicant has a post office box or post office
            bag address — that address;
       (iv) the applicant’s ABN;
       (v) if the applicant is a company and does not have an
            ABN — its ACN; and
   (b) include a statement to the effect that the applicant is, or is
       likely to be, liable to pay charge for that levy year; and
   (c) include a statement to the effect that the applicant believes
       that the total amount of charge that the applicant is, or is
       likely to be, liable to pay is likely to be less than $750 in
       that levy year.

(2) An application must be sent to the Secretary’s postal address.

2.15 Grant or refusal of exemption

(1) The Secretary must, within 14 days after receiving an application:
   (a) decide whether to grant the exemption; and
   (b) give to the applicant written notice of the decision.

(2) In deciding whether to grant an exemption, the Secretary must
    have regard to:
    (a) information available to the Secretary about the amount of
        charge that the applicant is, or is likely to be, liable to pay
        for the next levy year; and
    (b) the amount of charge that the applicant was liable to pay
        for the immediately preceding levy year.
2.16 Continuation of exemption

(1) If a person who is exempt from lodging monthly returns for a levy year lodges an annual return for the year, the Secretary must, within 14 days after receiving the return:
   (a) decide whether to continue the exemption for the next levy year; and
   (b) give the person written notice of the decision.

(2) In deciding whether to continue an exemption, the Secretary must have regard to:
   (a) information available to the Secretary about the amount of charge that the person is, or is likely to be, liable to pay for the next levy year; and
   (b) the amount of charge that the person was liable to pay for the levy year to which the annual return relates.

2.17 When must a monthly return be lodged if exemption refused or discontinued

A person who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must lodge a return for each month of the year:

   (a) if the month ended before the person received the notice — within 28 days of receiving the notice; and
   (b) otherwise — within 28 days after the end of the month.

Note For offences in relation to returns, see section 24 of the Collection Act.

2.18 What records must be kept — producers

(1) A producer who exports wheat in a month or levy year must keep records showing, in respect of the month or levy year:
   (a) the total amount, in tonnes, of wheat exported by the producer; and
   (b) the date of each export.

Penalty: 10 penalty units.

(2) An offence against subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
2.19 **What records must be kept — exporting agents**

(1) An exporting agent who exports wheat in a month or levy year must keep records showing, in respect of the month or levy year:
   
   (a) the total amount, in tonnes, of wheat exported by the exporting agent; and
   
   (b) the date of each export; and
   
   (c) the amount of any deductions made by the exporting agent under subsection 8 (1) of the Collection Act.

Penalty: 10 penalty units.

(2) An offence against subclause (1) is an offence of strict liability.

*Note* For strict liability, see section 6.1 of the *Criminal Code*.

2.20 **Review of decisions**

A person may apply to the Administrative Appeals Tribunal for review of a decision of the Secretary:

(a) refusing under paragraph 2.15 (1) (a) to grant an exemption; or

(b) refusing under paragraph 2.16 (1) (a) to continue an exemption.
Schedule 35  Wine

1 Application

This Schedule applies to wine.

2 Definitions for Schedule 35

In this Schedule:

Corporation means the Australian Wine and Brandy Corporation.

exempt wine means wine that, under clause 1 of Schedule 13 to the Customs Charges Regulations, is exempt from charge.

licence means a licence, issued under regulation 5 of the Australian Wine and Brandy Corporation Regulations, to export a grape product.

licensed exporter means a person who holds a licence.

3 What is a levy year

For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for wine is a financial year.

4 Who is a producer

For paragraph (e) of the definition of producer in subsection 4 (1) of the Collection Act:

(a) wine is prescribed; and

(b) a licensed exporter who exports wine is taken to be the producer of the wine.

Note Paragraph (e) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, producer means the person who, under the regulations, is to be taken to be the producer of the product.
5 **Obligation of Corporation**

At the end of a quarter, the Corporation must give each licensed exporter a written statement that states, in respect of the quarter:

(a) the volume of wine (except exempt wine) exported by the exporter; and

(b) the free on board sales value of wine (except exempt wine) exported by the exporter; and

(c) the number of each permit issued under the exporter’s licence.

6 **When is charge due for payment — licensed exporters who lodge quarterly returns**

For section 6 of the Collection Act, charge payable for wine for a quarter is due for payment:

(a) if a return for the quarter is lodged within the period mentioned in clause 8 of this Schedule — on the day that the return is lodged; or

(b) if a return for the quarter is not lodged within the period mentioned in clause 8 of this Schedule — on the last day of that period.

*Note* For penalty for late payment, see section 15 of the Collection Act.

7 **Who must lodge a quarterly return**

A licensed exporter must lodge a quarterly return.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

8 **When must a quarterly return be lodged**

A return for a quarter must be lodged within 28 days after the end of the quarter to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
9  **When is charge due for payment — licensed exporters who lodge annual returns**

For section 6 of the Collection Act, charge payable for wine for a levy year is due for payment:

(a) if a return for the year is lodged within the period mentioned in clause 11 of this Schedule — on the day that the return is lodged; or

(b) if a return for the year is not lodged within the period mentioned in clause 11 of this Schedule — on the last day of that period.

*Note*  For penalty for late payment, see section 15 of the Collection Act.

10  **Who must lodge an annual return**

A licensed exporter who has been granted an exemption from the requirement to lodge quarterly returns for a levy year must lodge a return for the levy year.

*Note*  For offences in relation to returns, see section 24 of the Collection Act.

11  **When must an annual return be lodged**

A return for a levy year must be lodged within 28 days after the end of the levy year to which it relates.

*Note*  For offences in relation to returns, see section 24 of the Collection Act.

12  **What must be included in a return**

In addition to the information required by regulation 10, a return for a quarter or a levy year must state, in respect of the quarter or levy year:

(a) the number of the exporter’s licence; and

(b) the volume of wine (other than exempt wine) exported by the exporter; and

(c) the free on board sales value (expressed in Australian dollars) of that wine; and
(d) the date when each consignment of wine was loaded for export.

Note For offences in relation to returns, see section 24 of the Collection Act.

13 Exemption from lodging quarterly returns

A licensed exporter may apply for exemption from the requirement to lodge quarterly returns for a levy year if the exporter has reasonable grounds for believing that the amount of charge payable by the exporter for the levy year is, or is likely to be, less than $200.

14 Form of application for exemption

(1) The application must include:
   (a) the following details:
      (i) the exporter’s full name;
      (ii) the exporter’s business or residential address (not the address of a post office box or post office bag);
      (iii) the exporter’s ABN, if any;
      (iv) if the exporter is a company and does not have an ABN — its ACN; and
   (b) a statement to the effect that the exporter believes that the exporter has incurred, or is likely to incur, a liability to pay charge for the levy year to which the application relates; and
   (c) a statement to the effect that the exporter believes that the amount of the liability is, or is likely to be, less than $200.

(2) An application must be sent to the Secretary’s postal address.

15 Grant or refusal of exemption

(1) The Secretary must, within 21 days after receiving an application:
   (a) decide whether to grant the exemption; and
   (b) give the exporter written notice of the decision.
(2) In deciding to grant an exemption, the Secretary must consider:
   (a) information available to the Secretary about the amount of charge the exporter is, or is likely to be, liable to pay for the next levy year; and
   (b) the amount of charge the exporter was liable to pay for the preceding levy year.

16 Continuation of exemption

(1) If a licensed exporter who is exempt from lodging quarterly returns for a levy year lodges an annual return for the year, the Secretary must, within 21 days after receiving the return:
   (a) decide whether to continue the exemption for the next levy year; and
   (b) give the exporter written notice of the decision.

(2) In deciding whether to continue an exemption, the Secretary must consider:
   (a) information available to the Secretary about the amount of charge the exporter is, or is likely to be, liable to pay for the next levy year; and
   (b) the amount of charge the exporter was liable to pay for the levy year to which the annual return relates.

17 When must a quarterly return be lodged if exemption refused or not continued

A person who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must lodge a return for each quarter of the year:
   (a) if the quarter ended before the person received the notice — within 28 days of receiving the notice; and
   (b) otherwise — within 28 days after the end of the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.

18 What records must be kept

(1) A licensed exporter must keep records showing, in respect of each consignment of wine exported:
(a) the details mentioned in subclause (2) for:
   (i) the shipper; and
   (ii) if the owner of the wine at the time of the consignment was not the shipper — the owner; and
   (iii) the purchaser; and
(b) the number of the exporter’s licence; and
(c) the volume of wine (except exempt wine) in the consignment; and
(d) the free on board sales value (expressed in Australian dollars) of the wine; and
(e) the date when the consignment was loaded for export.

Penalty: 10 penalty units.

(2) For paragraph (1) (a), the details are:
(a) the person’s full name; and
(b) the person’s business or residential address (not the address of a post office box or post office bag); and
(c) the person’s ABN, if any; and
(d) if the person is a company and does not have an ABN — its ACN.

(3) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

19 Review of decisions

A person may apply to the Administrative Appeals Tribunal for the review of a decision of the Secretary:
(a) refusing under paragraph 15 (1) (a) to grant an exemption; or
(b) refusing under paragraph 16 (1) (a) to continue an exemption.
Schedule 36 Wine grapes

1 Application
This Schedule applies to prescribed goods.

2 Definitions for Schedule 36
In this Schedule:

levy means:
(a) levy imposed on prescribed goods by Schedule 26 to the Excise Levies Act; or
(b) PHA levy imposed on prescribed goods by Schedule 26 to the Excise Levies Regulations.

prescribed goods has the meaning given in clause 1 of Schedule 26 to the Excise Levies Act.

winery has the meaning given in clause 5 of Schedule 26 to the Excise Levies Act.

Note 1 Dried grapes, fresh grape equivalent, fresh grapes and prescribed goods are defined for wine grapes in clause 1 of Schedule 26 to the Excise Levies Act as follows:

dried grapes means grapes containing less than 60% of moisture.

fresh grape equivalent, in relation to a quantity of prescribed goods other than fresh grapes, means the quantity of fresh grapes that, as ascertained in accordance with clause 4, is the equivalent of that quantity of prescribed goods.

fresh grapes means grapes containing not less than 60% of moisture.

prescribed goods means:
(a) fresh grapes; and
(b) dried grapes; and
(c) grape juice, whether single-strength or concentrated;
being grapes or grape juice produced in Australia.

Note 2 Paragraph (ha) of the definition of producer in subsection 4 (1) of the Collection Act provides that, in respect of fresh grapes, dried grapes or grape juice on which wine grapes levy is imposed, producer means the person who is the owner of the product when the wine-making process (as defined in clause 1 of Schedule 26 to the Excise Levies Act) begins in relation to the product.
Note 3  Paragraph (b) of the definition of proprietor in subsection 4 (1) of the Collection Act provides that proprietor, in relation to a processing establishment, (other than an abattoir) means the person carrying on the business of processing collection products in that establishment.

3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for prescribed goods is a financial year.

4 What is not a process
For the definition of process in subsection 4 (1) of the Collection Act, the following operations are prescribed for prescribed goods:
(a) the extraction of juice from grapes;
(b) the concentration of grape juice.

5 Who is a processor
Paragraph (b) of the definition of processor in subsection 4 (1) of the Collection Act applies to dried vine fruits.

Note  Paragraph (b) of the definition of processor in subsection 4 (1) of the Collection Act provides that, in relation to a collection product declared by the regulations to be a product to which that paragraph applies, processor means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case processor means the proprietor of that other establishment.

6 Who is a producer
For paragraph (e) of the definition of producer in subsection 4 (1) of the Collection Act:
(a) the following products are prescribed:
   (i) fresh grapes produced in Australia;
   (ii) dried grapes produced in Australia;
   (iii) grape juice, whether single-strength or concentrated produced in Australia; and
(b) the proprietor of a winery where prescribed goods are used in the manufacture of wine is taken to be a producer.

*Note* Paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, *producer* means the person who, under the regulations, is to be taken to be the producer of the product.

### 7 Liability of intermediaries for levy — processors

Paragraph 7 (2) (b) of the Collection Act applies to prescribed goods.

*Note* Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product that remains unpaid by the producer and any penalty for late payment imposed by section 15 of the Collection Act.

### 8 When levy is due for payment

(1) For section 6 of the Collection Act, this clause sets out when levy payable on prescribed goods for a levy year is due for payment.

(2) For prescribed goods that do not weigh more than 100 tonnes, levy payable for a levy year is due for payment on the last day for lodging a return for that year.

(3) For prescribed goods that weigh more than 100 tonnes:
   (a) 50% of levy payable for a levy year is due for payment on the last day for lodging a return for that year; and
   (b) the remainder of levy payable is due for payment on 31 March in the following levy year.

*Note* For penalty for late payment, see section 15 of the Collection Act.

### 9 Who must lodge a return

The following persons must lodge a return for a levy year:

(a) a producer of prescribed goods produced in a levy year;
(b) an intermediary who is, or may be, liable to pay an amount for the levy year in relation to prescribed goods.

Note For offences in relation to returns, see section 24 of the Collection Act.

10 When must a return be lodged

A return for a levy year must be lodged on or before 30 September in the following levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

11 What must be included in a return

(1) In addition to the information required by regulation 10, a return for a levy year must state, in respect of the levy year, the details mentioned in subclauses (2), (3) and (4) about wineries, prescribed goods and levy.

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) The details for wineries are:

(a) the full name of:

(i) the principal winery in respect of which the return is lodged; and

(ii) each other winery in respect of which the return is lodged; and

(iii) the proprietor of each winery; and

(b) the address (not the address of a post office box or post office bag) of:

(i) the principal winery in respect of which the return is lodged; and

(ii) each other winery in respect of which the return is lodged; and

(iii) the proprietor of each winery.

(3) The details about prescribed goods are:

(a) the quantity of:

(i) fresh grapes used in that year at each winery in the manufacture of wine; and
(ii) dried grapes used in that year at each winery in the manufacture of wine; and

(iii) fresh grapes that is the equivalent to the quantity of dried grapes worked out in accordance with paragraph 4 (1) (a) of Schedule 26 to the Excise Levies Act; and

(b) the number of litres of single-strength grape juice used in that year at each winery in the manufacture of wine; and

(c) the number of litres, and the concentration of each strength, of concentrated grape juice used in that year at each winery in the manufacture of wine; and

(d) the quantity of fresh grapes that is equivalent to the quantity of grape juice of each strength worked out in accordance with paragraph 4 (1) (b) of Schedule 26 to the Excise Levies Act; and

(e) the total quantity of fresh grapes mentioned in subparagraphs (a) (i) and (iii) and paragraph (d).

(4) The details about levy are:

(a) the amount of levy payable for the:
   (i) fresh grapes; and
   (ii) dried grapes; and
   (iii) grape juice; and

(b) the amount of levy payable for the total quantity of prescribed goods to which the return relates; and

(c) the day when levy for the prescribed goods is due for payment.

(5) A person who is the proprietor of more than 1 winery must lodge a single return containing all the details mentioned in subclause (1) for each winery of which the person is the proprietor.

(6) A reference in this clause to a quantity of prescribed goods is read as a reference to a number of tonnes of the goods expressed to the third decimal place.
12 What records must be kept

(1) The proprietor of a winery must keep records showing, in respect of each levy year:
   (a) the quantity of fresh grapes used at the winery in the year in the manufacture of wine; and
   (b) the quantity of dried grapes used at the winery in the year in the manufacture of wine; and
   (c) the number of litres, and the concentration of each strength, of grape juice used at the winery in the year in the manufacture of wine.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
Primary Industries Levies and Charges Collection Regulations 1991

Statutory Rules 1991 No. 196 as amended

made under the

Primary Industries Levies and Charges Collection Act 1991

This compilation was prepared on 1 October 2006
taking into account amendments up to SLI 2006 No. 206

The text of any of those amendments not in force
on that date is appended in the Notes section

This document has been split into four volumes
Volume 1 contains the Reader’s Guide, Regulations 1–12
and Schedules 1–21,
Volume 2 contains Schedule 22 (Parts 1–26),
Volume 3 contains Schedules 23–36, and
Volume 4 contains Schedule 37 and the Notes
Each volume has its own Table of Contents

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**Notes**  

58
Schedule 37 Other levies and charges (regulation 9)

Part 1 Macropods

1.1 Application

This Part applies to macropods.

Note The collection requirements for NRS excise levy on kangaroos (there is no NRS levy on other macropods), are set out in Part 7 of the Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998.

1.2 Definitions for Part 1

In this Part:

macropod has the meaning given in Part 1 of Schedule 27 to the Excise Levies Regulations.

levy means levy imposed on the processing of macropods under Part 1 of Schedule 27 to the Excise Levies Regulations.

1.3 What is a levy year

For the definition of levy year in subsection 4 (1) of the Collection Act, a financial year is a levy year for macropods.

1.4 Who is a producer

For paragraph (e) of the definition of producer in subsection 4 (1) of the Collection Act:

(a) macropods are prescribed; and

(b) if a macropod is processed at only 1 processing establishment — the proprietor of that processing establishment is taken to be the producer of the macropod; and
(c) if a macropod is partly processed at each of 2 or more processing establishments — the proprietor of the processing establishment at which the macropod was last processed is taken to be the producer of the macropod.

*Note* Paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, *producer* means the person who, under the regulations, is to be taken to be the producer of the product.

### 1.5 When is levy due for payment — people who lodge monthly returns

For section 6 of the Collection Act, levy payable on macropods for a month is due for payment on the last day on which the return for the month must be lodged under clause 1.7.

*Note* For penalty for late payment, see section 15 of the Collection Act.

### 1.6 Who must lodge a monthly return

(1) A producer must lodge a return for a month if, in the month, the producer processed macropods on which levy is payable.

(2) However, a person mentioned in subclause (1) need not lodge monthly returns for a levy year if:

(a) the person has applied under clause 1.12 for an exemption for the levy year and has not received notice of the Secretary’s decision; or

(b) the Secretary has granted the person an exemption for the levy year under clause 1.14, or has continued the person’s exemption under clause 1.15; or

(c) the Secretary is required under clause 1.15 to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

### 1.7 When must a monthly return be lodged

A return for a month must be lodged within 28 days after the end of the month to which it relates.
Note For offences in relation to returns, see section 24 of the Collection Act.

1.8 When is levy due for payment — people who lodge annual returns

For section 6 of the Collection Act, levy payable on macropods for a levy year is due for payment on the last day on which the return for the levy year must be lodged under clause 1.10.

Note For penalty for late payment, see section 15 of the Collection Act.

1.9 Who must lodge an annual return

A producer who processes macropods in a levy year and is exempt from lodging monthly returns for the levy year must lodge a return for the levy year.

1.10 When must an annual return be lodged

A return for a levy year must be lodged on or before 28 August in the following levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

1.11 What must be included in a return

(1) In addition to the information required by regulation 10, a return for a month or a levy year must state, in respect of the month or levy year:

(a) if the full name or business address of the processing establishment of which the producer is proprietor is different to that of the producer, the details mentioned in subclause (2) for the processing establishment; and

(b) how many macropods intended for:

(i) human consumption; and

(ii) animal consumption;

on which levy is payable were processed; and

(c) how much levy was payable on the macropods; and

(d) how much levy was paid on the macropods; and
(e) the number of macropods harvested in each State.

Note For offences in relation to returns, see section 24 of the Collection Act.

(2) For paragraph (1) (a), the details are:

(a) the full name of the processing establishment; and

(b) the business or residential address (not the address of a post office box or post office bag) of the processing establishment; and

(c) the ABN, if any, of the processing establishment; and

(d) if the processing establishment is a company and does not have an ABN — its ACN.

1.12 Exemption from lodging monthly returns

A person may apply for exemption from the requirement to lodge monthly returns for a levy year if the person has reasonable grounds for believing that the total amount of levy that the person is, or is likely to be, liable to pay in the levy year is likely to be less than $750.

1.13 Form of application for exemption

(1) An application for an exemption from the requirement to lodge monthly returns for a levy year must:

(a) set out the following details:

(i) the applicant’s full name;

(ii) the applicant’s business or residential address (not the address of a post office box or post office bag);

(iii) if the applicant has a post office box or post office bag address — that address;

(iv) the applicant’s ABN;

(v) if the applicant is a company and does not have an ABN — its ACN; and

(b) include a statement to the effect that the applicant is, or is likely to be, liable to pay levy for that levy year; and
include a statement to the effect that the applicant believes that the total amount of levy that the applicant is, or is likely to be, liable to pay is likely to be less than $750 in that levy year.

(2) An application must be sent to the Secretary’s postal address.

1.14 Grant or refusal of exemption

(1) The Secretary must, within 14 days after receiving an application:
   (a) decide whether to grant the exemption; and
   (b) give to the applicant written notice of the decision.

(2) In deciding whether to grant an exemption, the Secretary must have regard to:
   (a) information available to the Secretary about the amount of levy that the applicant is, or is likely to be, liable to pay for the next levy year; and
   (b) the amount of levy that the applicant was liable to pay for the immediately preceding levy year.

1.15 Continuation of exemption

(1) If a person who is exempt from lodging monthly returns for a levy year lodges an annual return for the year, the Secretary must, within 14 days after receiving the return:
   (a) decide whether to continue the exemption for the next levy year; and
   (b) give the person written notice of the decision.

(2) In deciding whether to continue an exemption, the Secretary must have regard to:
   (a) information available to the Secretary about the amount of levy that the person is, or is likely to be, liable to pay for the next levy year; and
   (b) the amount of levy that the person was liable to pay for the levy year to which the annual return relates.
1.16  When must a monthly return be lodged if exemption refused or discontinued

A person who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must lodge a return for each month of the year:

(a) if the month ended before the person received the notice — within 28 days of receiving the notice; and
(b) otherwise — within 28 days after the end of the month.

Note For offences in relation to returns, see section 24 of the Collection Act.

1.17  What records must be kept

(1) A producer must keep records showing, for each month:

(a) how many macropods intended for:
   (i) human consumption; and
   (ii) animal consumption;

   on which levy is payable are processed by the producer on each day of the month; and

(b) how many macropods intended for:
   (i) human consumption; and
   (ii) animal consumption;

   on which levy is payable are processed by the producer during the month; and

(c) the number of macropods harvested in each State.

Penalty: 10 penalty units.

Note For offences in relation to how long must records be kept, see regulation 12.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

1.18  Review of decisions

A person may apply to the Administrative Appeals Tribunal for review of a decision of the Secretary:
(a) refusing under paragraph 1.14 (1) (a) to grant an exemption; or
(b) refusing under paragraph 1.15 (1) (a) to continue an exemption.

Part 2  Wool

2.1 Application
This Part applies to leviable wool and chargeable wool.

2.2 Definitions for Part 2
In this Part:

charge means charge imposed on the export of wool by Part 1 of Schedule 14 to the Customs Charges Regulations.

chargeable wool means wool on which charge is imposed by Part 1 of Schedule 14 to the Customs Charges Regulations.

deal means buy, sell or export.

leviable wool means wool on which levy is imposed by Part 2 of Schedule 27 to the Excise Levies Regulations.

levy means levy imposed under Part 2 of Schedule 27 to the Excise Levies Regulations.

sale value has the meaning given in Part 2 of Schedule 27 to the Excise Levies Regulations.

shorn wool means sheep’s wool or lambs’ wool that:
(a) has been obtained by shearing; and
(b) has not been subjected to any process.

wool means shorn wool.

Wool Tax Act means any of the following:
(a) Wool Tax (No. 1) Act 1964;
(b) Wool Tax (No. 2) Act 1964;
(c) Wool Tax (No. 3) Act 1964;
(d) Wool Tax (No. 4) Act 1964;
(e) Wool Tax (No. 5) Act 1964.
2.3 **What is a levy year**

For the definition of *levy year* in subsection 4(1) of the Collection Act, a levy year for wool is a financial year.

2.4 **What is not a process**

For the definition of *process* in subsection 4(1) of the Collection Act, the following operations are prescribed for wool:

(a) skirting;
(b) classing;
(c) baling.

2.5 **Who is a processor**

Paragraph (b) of the definition of *processor* in subsection 4(1) of the Collection Act applies to leviable wool.

*Note* Paragraph (b) of the definition of *processor* in subsection 4(1) of the Collection Act provides that, for a collection product declared by the regulations to be a product to which that paragraph applies, *processor* means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case the proprietor of that other establishment is regarded as the processor.

2.6 **Who is a producer**

(1) For paragraph (e) of the definition of *producer* in subsection 4(1) of the Collection Act:

(a) leviable wool is prescribed; and
(b) the person who owns the wool immediately after it is removed from the sheep or lamb is taken to be the producer of the leviable wool.

*Note* Paragraph (e) of the definition of *producer* in subsection 4(1) of the Collection Act provides that, for a product prescribed for that paragraph, *producer* means the person who, under the regulations, is to be taken to be the producer of the product.
(2) For paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act, chargeable wool is prescribed.

*Note* Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, *producer* means the person who exports the product from Australia.

### 2.7 Liability of intermediaries for levy and charge — processors and exporting agents

(1) Paragraph 7 (2) (b) of the Collection Act applies to leviable wool.

*Note* Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product, and any penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that levy.

(2) For subsection 7 (3) of the Collection Act, chargeable wool is prescribed.

*Note* Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, any charge due for payment on or in relation to the products, and any penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that charge.

### 2.8 When is levy or charge due for payment — people who lodge monthly returns

For section 6 of the Collection Act, levy or charge payable on wool for a month is due for payment:

(a) if a return for the month is lodged within the period mentioned in clause 2.10 of this Part — on the day when the return is lodged; or

(b) if a return for the month is not lodged within the period mentioned in clause 2.10 of this Part — on the last day of that period.

*Note* For penalty for late payment, see section 15 of the Collection Act.
2.9 **Who must lodge a monthly return**

(1) The following persons must lodge a return for a month:

(a) a processor who processes wool in the month;
(b) a person who exports wool in the month;
(c) a first purchaser who buys wool in the month;
(d) a buying agent who deals with wool in the month;
(e) a selling agent who deals with wool in the month;
(f) a producer who sells wool in the month:
   (i) to a person other than a first purchaser or processor;
   or
   (ii) other than through a buying agent or a selling agent;

(g) a producer who uses wool in the production of other goods in the month.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(2) However, a person mentioned in subclause (1) does not have to lodge monthly returns for a levy year if:

(a) the person has applied under clause 2.18 of this Part for an exemption for the levy year and has not received notice of the Secretary’s decision; or

(b) the Secretary has granted the person an exemption for the levy year under clause 2.20 of this Part, or has continued the person’s exemption under clause 2.21 of this Part; or

(c) the Secretary is required under clause 2.21 of this Part to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.

2.10 **When must a monthly return be lodged**

A return for a month must be lodged within 28 days after the end of the month to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
2.11 When is levy due for payment — people who lodge annual returns

For section 6 of the Collection Act, levy payable on wool for a levy year is due for payment:

(a) if a return for the year is lodged before the day mentioned in clause 2.13 of this Part — on the day when the return is lodged; or

(b) if a return for the year is not lodged before the day mentioned in clause 2.13 of this Part — on that day.

Note For penalty for late payment, see section 15 of the Collection Act.

2.12 Who must lodge an annual return

The following persons must lodge a return for a levy year:

(a) a processor who processes wool in the levy year;

(b) a first purchaser who buys wool in the levy year;

(c) a buying agent who deals with wool in the levy year;

(d) a selling agent who deals with wool in the levy year;

(e) a producer who sells wool in the month:

   (i) to a person other than a first purchaser or processor; or

   (ii) other than through a buying agent or a selling agent;

(f) a producer who uses wool in the production of other goods in the levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

2.13 When must an annual return be lodged

A return for a levy year must be lodged on or before 28 August in the following levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.
2.14 **What must be included in a return — processors**

In addition to the information required by regulation 10, a return lodged by a processor for a month or levy year must state, in respect of the month or levy year:

(a) for each producer on whose behalf the processor processed wool:
   (i) the details mentioned in clause 2.27 of this Part for the producer; and
   (ii) the total amount (in kilograms) of wool processed for the producer; and
   (iii) the sale value of the wool; and
   (iv) the amount of levy paid for the wool; and

(b) the total amount (in kilograms) of wool processed; and

(c) the total sale value of wool processed; and

(d) the rate of levy; and

(e) the total amount of levy paid for the wool.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

2.15 **What must be included in a return — producers**

(1) In addition to the information required by regulation 10, a return for a month or levy year lodged by a producer must state, in respect of the month or levy year:

(a) for each person to whom the producer sold wool (other than a sale mentioned in subclause (2)):
   (i) the details mentioned in subclause (3) for the person; and
   (ii) the total amount (in kilograms) of wool sold to the person; and
   (iii) the sale value of the wool; and
   (iv) the amount of levy paid for the wool; and

(b) for wool used in the production of other goods:
   (i) the total amount (in kilograms) of wool so used; and
   (ii) the sale value of the wool; and
   (iii) the amount of levy paid for the wool; and

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(c) the total amount (in kilograms) of wool sold or used by the producer; and
(d) the total sale value of the wool; and
(e) the rate of levy; and
(f) the total amount of levy paid for the wool.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

(2) For paragraph (1) (a), the sales are:
(a) a sale to a first purchaser or processor; or
(b) a sale through a buying agent or selling agent.

(3) For paragraph (1) (a) (i), the details are:
(a) the person’s full name; and
(b) the person’s postal address; and
(c) the person’s ABN, if any; and
(d) if the person is a company and does not have an ABN — its ACN.

### 2.16 What must be included in a return — persons who export wool

In addition to the information required by regulation 10, a return for a month lodged by a person who exports wool must state, in respect of the month:

(a) for each producer for whom wool was exported:
   (i) the details mentioned in clause 2.27 of this Part for the producer; and
   (ii) the amount (in kilograms) of wool exported for the producer; and
   (iii) the free-on-board value of the wool; and
   (iv) the amount of charge paid for the wool; and

(b) the total amount (in kilograms) of wool exported; and
(c) the total free-on-board value of the wool; and
(d) the rate of charge; and
(e) the total amount of charge paid for the wool.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
2.17 What must be included in a return — first purchasers, buying agents and selling agents

In addition to the information required by regulation 10, a return lodged by a first purchaser, buying agent or selling agent for a month or levy year must state, in respect of the month or levy year:

(a) for each producer from whom the first purchaser or buying agent bought wool, or for whom the selling agent sold wool:
   (i) the details mentioned in clause 2.27 of this Part for the producer; and
   (ii) the total amount (in kilograms) of wool bought or sold; and
   (iii) the sale value of the wool; and
   (iv) the amount of levy paid for the wool; and
(b) the total amount (in kilograms) of wool bought or sold; and
(c) the total sale value of wool bought or sold; and
(d) the rate of levy; and
(e) the total amount of levy paid for the wool.

Note For offences in relation to returns, see section 24 of the Collection Act.

2.18 Exemption from lodging monthly returns — levy only

A person (other than a person who exports wool) mentioned in subclause 2.9 (1) may apply for exemption from the requirement to lodge monthly returns for a levy year if the person has reasonable grounds for believing that the levy payable by the person for that levy year will be less than $500.

2.19 Form of application for exemption

(1) An application for an exemption must state the following details:
   (a) the applicant’s full name;
   (b) the applicant’s business or residential address (not the address of a post office box or post office bag);
(c) if the applicant has a post office box or a post office bag address — that address;
(d) the applicant’s ABN, if any;
(e) if the applicant is a company and does not have an ABN — its ACN.

(2) If the applicant is a first purchaser, buying agent or selling agent, the application must include:
(a) a statement to the effect that the applicant is a first purchaser, buying agent or selling agent who will, or may, incur a liability under subsection 7 (1) of the Collection Act in the levy year to which the application relates; and
(b) a statement to the effect that the applicant believes that the amount of the liability will be less than $500.

(3) If the applicant is a processor, the application must include:
(a) a statement to the effect that the applicant is a processor who will, or may, incur a liability under subsection 7 (2) of the Collection Act in the levy year to which the application relates; and
(b) a statement to the effect that the applicant believes that the amount of the liability will be less than $500.

(4) If the applicant is a producer, the application must include:
(a) a statement to the effect that the applicant is a producer who will, or may, be liable to pay levy in the levy year to which the application relates; and
(b) a statement to the effect that the applicant believes that the amount of the levy payable will be less than $500.

(5) An application must be sent to the Secretary’s postal address.

2.20 Grant or refusal of exemption

(1) The Secretary must, within 14 days after receiving an application:
(a) decide whether to grant the exemption; and
(b) give the applicant written notice of the decision.
(2) In deciding whether to grant an exemption, the Secretary must take into account:
   (a) the amount of levy payable by the applicant in the previous levy year, if any; and
   (b) any information that is available to the Secretary about:
      (i) for a processor, first purchaser, buying agent or selling agent — the amount of the liability that the applicant is likely to incur under subsection 7 (1) or (2) of the Collection Act in the levy year to which the application relates; or
      (ii) for a producer — the amount of levy that is likely to be payable by the producer in the levy year to which the application relates.

2.21 Continuation of exemption

(1) If a person who is exempt from lodging monthly returns for a levy year lodges an annual return for that year, the Secretary must, within 14 days after receiving the return:
   (a) decide whether to continue the exemption for the next levy year; and
   (b) give the person written notice of the decision.

(2) When deciding whether to continue a person’s exemption, the Secretary must have regard to:
   (a) the amount of levy payable by the person in the previous levy year, if any; and
   (b) any information that is available to the Secretary about:
      (i) for a processor, first purchaser, buying agent or selling agent — the amount of the liability that the person is likely to incur under subsection 7 (1) or (2) of the Collection Act in the following levy year; or
      (ii) for a producer — the amount of levy that is likely to be payable by the producer in the following levy year.
2.22 When must monthly returns be lodged if exemption refused or not continued

A person who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must lodge a return for each month of the levy year:

(a) if the month ended before the person received the notice — within 28 days after receiving the notice; and
(b) otherwise — within 28 days of the end of the month to which the return relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

2.23 What records must be kept — processors

(1) A processor who processed wool in a levy year must keep records showing, in respect of each month of the levy year:

(a) for each producer on whose behalf the processor processed wool:
   (i) the details mentioned in clause 2.27 of this Part for the producer; and
   (ii) the total amount (in kilograms) of wool processed for the producer; and
   (iii) the sale value of the wool; and
   (iv) the amount of levy paid for the wool; and
(b) for wool owned and processed by the processor:
   (i) the total amount (in kilograms) of wool processed; and
   (ii) the sale value of the wool; and
   (iii) the amount of levy paid for the wool; and
(c) for each person (other than a producer) on whose behalf the processor processed wool:
   (i) the details mentioned in clause 2.27 of this Part; and
   (ii) the total amount (in kilograms) of wool processed for the person; and
   (iii) the sale value of the wool; and
   (iv) the amount of levy paid for the wool; and
(d) the total amount (in kilograms) of wool processed; and
(e) the total sale value of wool processed; and
(f) the rate of levy; and
(g) the total amount of levy paid for the wool.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

2.24 What records must be kept — producers

(1) A producer who sold wool, or used wool in the production of other goods, in a levy year must keep records showing, for each month of the levy year:

(a) for each person to whom the producer sold wool (other than a sale mentioned in subclause (2)):
   (i) the details mentioned in subclause (3) for the person; and
   (ii) the total amount (in kilograms) of wool sold to the person; and
   (iii) the sale value of the wool; and
   (iv) the amount of levy paid for the wool; and

(b) for wool used in the production of other goods:
   (i) the total amount (in kilograms) of wool so used; and
   (ii) the sale value of the wool; and
   (iii) the amount of levy paid for the wool; and

(c) the total amount (in kilograms) of wool sold or used by the producer; and

(d) the total sale value of the wool; and

(e) the rate of levy; and

(f) the total amount of levy paid for the wool.

Penalty: 10 penalty units.

(2) For paragraph (1) (a), the sales are:

(a) a sale to a first purchaser or processor; or

(b) a sale through a buying agent and selling agent.
(3) For subparagraph (1) (a) (i), the details are:

(a) the person’s full name; and
(b) the person’s postal address; and
(c) the person’s ABN, if any; and
(d) if the person is a company and does not have an ABN — its ACN.

(4) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

2.25 What records must be kept — persons who export wool

(1) A person who exports wool in a levy year must keep records showing, for each month of the levy year:

(a) for each producer on whose behalf the person exported wool:
   (i) the details mentioned in clause 2.27 of this Part for the producer; and
   (ii) the total amount (in kilograms) of wool exported for the producer; and
   (iii) the free-on-board value of the wool; and
   (iv) the amount of charge paid for the wool; and

(b) the total amount (in kilograms) of wool exported; and

(c) the total free-on-board value of wool exported; and

(d) the rate of charge; and

(e) the total amount of charge paid for the wool; and

(f) bills of lading or similar documents showing details of the wool exported.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
2.26 What records must be kept — first purchasers, buying agents and selling agents

(1) A first purchaser, buying agent or selling agent who has bought or sold wool in a levy year must keep records showing, for each month of the levy year:

(a) for each producer from whom the first purchaser or agent bought wool, or for whom the agent sold wool:
   (i) the details mentioned in clause 2.27 of this Part for the producer; and
   (ii) the amount (in kilograms) of wool bought or sold; and
   (iii) the sale value of the wool; and
   (iv) the amount of levy paid for the wool; and
(b) the total amount (in kilograms) of wool bought or sold; and
(c) the total sale value of wool bought or sold; and
(d) the rate of levy; and
(e) the total amount of levy paid for the wool.

Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

2.27 Personal details

For subparagraphs 2.16 (a) (i), 2.17 (a) (i), 2.23 (a) (i), 2.25 (a) (i) and 2.26 (a) (i), the details are:

(a) the producer’s full name; and
(b) the producer’s postal address; and
(c) the producer’s ABN, if any; and
(d) if the producer is a company and does not have an ABN — its ACN.

2.28 Review of decisions

A person may apply to the Administrative Appeals Tribunal for the review of a decision of the Secretary:
(a) refusing, under paragraph 2.20 (1) (a), to grant an exemption; or
(b) refusing, under paragraph 2.21 (1) (a), to continue an exemption.

Part 3  Farmed prawns

3.1 Application
This Part applies in relation to farmed prawns.

3.2 Definitions for Part 3
In this Part:
charge means charge imposed by subclause 2.2 (1) of Schedule 14 to the Customs Charges Regulations, whether paid by the producer or by the exporting agent.
farmed prawns has the meaning given by clause 3.1 of Schedule 27 to the Excise Levies Regulations.
levy means levy imposed by clause 3.2 of Schedule 27 to the Excise Levies Regulations.

3.3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for farmed prawns is a financial year.

3.4 Who is a producer
Farmed prawns are a product for:
(a) paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act; and
(b) paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act.

Note 1 Paragraph (b) of the definition of producer provides that, for a product that is prescribed for that paragraph, producer means:
(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the product is harvested — the
person who would have owned the product but for the marketing law; or
(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

Note 2 Paragraph (g) of the definition of producer provides that, for a product that is prescribed for that paragraph, producer means the person who exports the product from Australia.

3.5 Liability of intermediaries for levy

(1) Farmed prawns are products for subsection 7 (3) of the Collection Act.

Note Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, any charge due for payment on or in relation to the products, and any penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that charge.

(2) For subsection 7 (7) of the Collection Act, section 7 does not apply to an intermediary mentioned in subsection (1) or (2).

Note The regulations may provide that section 7 of the Act does not apply in relation to specified intermediaries: subsection 7 (7). Subsections (1) and (2) mention selling agents, first purchasers, buying agents, receivers and processors of products.

3.6 Who must lodge a quarterly return

(1) Each of the following persons must lodge a return for a quarter:
(a) a producer of farmed prawns in the quarter;
(b) an exporting agent who exports farmed prawns in the quarter.

Note 1 For the 2 meanings of producer, see clause 3.4.

Note 2 For offences in relation to returns, see section 24 of the Collection Act.

(2) However, a person need not lodge quarterly returns for a levy year if:
(a) the Secretary has granted the person an exemption for that levy year under clause 3.14, or has continued the person’s exemption under clause 3.15; or
3.7 When is charge or levy due for payment — people who lodge quarterly returns

For section 6 of the Collection Act, charge or levy payable on farmed prawns for a quarter is due for payment:

(a) if a return for the quarter is lodged within the period mentioned in clause 3.8 — on the day that the return is lodged; or

(b) if a return for the quarter is not lodged within the period mentioned in clause 3.8 — on the last day of that period.

Note For penalty for late payment, see section 15 of the Collection Act.

3.8 When must a quarterly return be lodged

A quarterly return must be lodged within 28 days after the end of the quarter to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

3.9 Who must lodge an annual return

A person who is exempt from lodging quarterly returns for a levy year must lodge a return for the levy year if the person is liable to pay levy for the levy year.

Note For offences in relation to returns, see section 24 of the Collection Act.

3.10 When is charge or levy due for payment — people who lodge annual returns

For section 6 of the Collection Act, charge or levy payable on farmed prawns for a levy year is due for payment:

(a) if a return for the levy year is lodged before the day mentioned in clause 3.11 — on the day that the return is lodged; or
(b) if a return for the levy year is not lodged before the day mentioned in clause 3.11 — on that day.

Note For penalty for late payment, see section 15 of the Collection Act.

3.11 When must an annual return be lodged

A return for a levy year must be lodged on or before 28 August in the following levy year.

Note 1 A levy year is a financial year: see clause 3.3.

Note 2 For offences in relation to returns, see section 24 of the Collection Act.

3.12 Exemption from lodging quarterly returns

A person may apply for exemption from a requirement to lodge quarterly returns for a levy year if the person believes, on reasonable grounds, that the person will become liable to pay levy or charge for the levy year on less than 10 000 kilograms of farmed prawns.

3.13 Form of application for exemption

(1) An application by a person for an exemption mentioned in clause 3.12 must include:
   (a) the person’s personal details mentioned in clause 3.21; and
   (b) a statement to the effect that the person believes that the person will be liable to pay levy or charge for the levy year on a total weight of farmed prawns that is less than 10 000 kilograms.

(2) An application must be sent to the Secretary’s postal address.

3.14 Grant or refusal of exemption

(1) The Secretary must, within 14 days after receiving an application:
   (a) decide whether to grant the exemption; and
   (b) give the applicant written notice of the decision.
(2) In deciding whether to grant the exemption, the Secretary must have regard to the following:
   (a) the amount of levy or charge paid, or payable, by the applicant for the previous levy year;
   (b) the weight of farmed prawns for which the liability was incurred by the applicant in the previous levy year;
   (c) any information that is available to the Secretary about the amount of the liability that the applicant is likely to incur in the levy year to which the application relates.

3.15 Continuation of exemption

(1) If a person who is exempt from lodging quarterly returns for a levy year lodges an annual return for that levy year, the Secretary must, within 14 days after receiving the return:
   (a) decide whether to continue the exemption for the following levy year; and
   (b) give the person written notice of the decision.

(2) When deciding whether to continue a person’s exemption, the Secretary must have regard to the information mentioned in paragraphs 3.14 (2) (a), (b) and (c).

3.16 When must quarterly returns be lodged if exemption not granted or continued

A person who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must lodge a return for each quarter of the levy year:
   (a) if the quarter ended before the person received the notice — within 28 days of receiving the notice; and
   (b) otherwise — within 28 days after the end of the quarter to which the return relates.

Note For offences in relation to returns, see section 24 of the Collection Act.
3.17 What must be included in a return — producers

In addition to the information required by regulation 10, a return for a quarter or a levy year lodged by a producer must state, for the quarter or levy year:

(a) the personal details mentioned in clause 3.21 for the producer; and
(b) for the farmed prawns:
   (i) the total weight produced; and
   (ii) the total weight delivered for storage; and
   (iii) the total weight on which levy is payable; and
   (iv) the amount of levy payable; and
   (v) the amount of levy paid; and
   (vi) the total weight exported; and
   (vii) the amount of charge payable; and
   (viii) the amount of charge paid.

Note For offences in relation to returns, see section 24 of the Collection Act.

3.18 What must be included in a return — exporting agents

In addition to the information required by regulation 10, a return for a quarter or levy year lodged by an exporting agent must state, in respect of the quarter or levy year:

(a) the weight of farmed prawns exported by the agent; and
(b) the amount of charge payable for the farmed prawns; and
(c) the amount of charge paid by the agent for the farmed prawns.

Note For offences in relation to returns, see section 24 of the Collection Act.

3.19 What records must be kept — producers

(1) A producer of farmed prawns in a levy year must keep records showing, for each quarter of the levy year, the personal details mentioned in clause 3.21 for the producer.
(2) The records must also show, for farmed prawns that are not exported by the producer:
   (a) the total weight delivered, other than for storage, by the producer to another person; and
   (b) the total weight sold by the producer; and
   (c) the total weight used by the producer in the production of other goods; and
   (d) the amount of levy payable; and
   (e) the amount of levy paid.

(3) The records must also show, for farmed prawns that are exported by the producer:
   (a) the total weight; and
   (b) the amount of charge payable; and
   (c) the amount of charge paid.

Penalty: 10 penalty units.

3.20 What records must be kept — exporting agents

A person who exports farmed prawns on behalf of a producer in a levy year must keep records showing, for each quarter of the levy year:
(a) for each producer on whose behalf the person exported farmed prawns:
   (i) the personal details mentioned in clause 3.21 for the producer; and
   (ii) the total weight of farmed prawns exported; and
   (iii) the amount of charge payable for the farmed prawns; and
   (iv) the amount of charge paid for the farmed prawns; and
(b) the total weight of farmed prawns exported by the person; and
(c) the total amount of charge payable for the farmed prawns; and
(d) the total amount of charge paid for the farmed prawns; and
(e) bills of lading or similar documents showing details of the
farmed prawns exported.

Penalty: 10 penalty units.

3.21 Personal details
For paragraphs 3.13 (1) (a) and 3.17 (a), subclause 3.19 (1),
and subparagraph 3.20 (a) (i), the details are:
(a) the person’s full name; and
(b) the person’s business or residential address (not the
address of a post office box or post office bag); and
(c) the person’s postal address; and
(d) the person’s ABN, if any; and
(e) if the person is a company and does not have an ABN —
its ACN.

Part 4 Eggs

4.1 Application
This Part applies to eggs.

4.2 Definitions for Part 4
In this Part:
buyer means a person who buys laying chickens from a seller.
chicken has the meaning given in clause 1 of Schedule 16 to
the Excise Levies Act.
egg means an egg of a laying chicken.
hatchery has the meaning given in clause 1 of Schedule 16 to
the Excise Levies Act.
integrated enterprise operator means a person who conducts a
hatchery and keeps laying chickens for use in the commercial
production of eggs.
laying chicken has the meaning given in clause 1 of Schedule 16 to the Excise Levies Act.

leviable eggs means eggs on which levy is imposed by Part 4 of Schedule 27 to the Excise Levies Regulations.

personal details, for a person, has the same meaning as in clause 1.1 of Schedule 22.

Seller means a person who sells laying chickens.

Note 1 Clause 4.3 of Schedule 27 to the Excise Levies Regulations provides that, for subclause 2 (1) of Schedule 27 to the Excise Levies Act, the number of eggs presumed to be produced in Australia is to be determined by reference to the number of laying chickens bred, or purchased, for use in the commercial production of eggs.

Note 2 Eggs are leviable products — see Part 4 of Schedule 27 to the Excise Levies Regulations.

4.3 What is a levy year

For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for eggs is a financial year.

4.4 Time of liability for levy

(1) Laying chickens are taken to be purchased when the first payment for the chickens, whether the payment represents the whole, or part only, of the purchase price for the chickens, is made.

(2) Laying chickens are taken to be kept for use in the commercial production of eggs when they are released from the hatchery into a commercial egg production facility by the integrated enterprise operator.

4.5 Who is a producer

For paragraph (e) of the definition of producer in subsection 4 (1) of the Collection Act:

(a) eggs are prescribed; and
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(b) the person who keeps laying chickens, whether as an integrated enterprise operator or as a buyer, for use in the commercial production of eggs is taken to be the producer of the eggs.

*Note* Paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that in the case of a product prescribed for the purposes of that paragraph, *producer* means the person who, under the Regulations, is to be taken to be the producer of the product.

4.6 When is an amount on account of levy due for payment — sellers

For subsection 9 (1) of the Collection Act, the prescribed period is 28 days after the end of the month in which an amount on account of levy or penalty is received.

*Note 1* This is the period, under subsection 9 (1) of the Collection Act, within which a laying chicken seller who receives an amount on account of levy or penalty from the person to whom the laying chickens were sold, must pay the amount to the Commonwealth.

*Note 2* For penalty for late payment, see section 15 of the Collection Act.

4.7 When is an amount on account of levy due for payment — buyers

For subsection 9 (2A) of the Collection Act, the prescribed period is the period ending on the earlier of the following:
(a) when the first payment for the laying chickens, whether the payment represents the whole, or part only, of the purchase price for the chickens, is made;
(b) the end of the twenty-first day after that first payment is due.

*Note* This is the period, under subsection 9 (2A) of the Collection Act, within which a buyer of laying chickens must pay the laying chicken seller an amount on account of levy.

4.8 When is levy due for payment — integrated enterprise operators

For section 6 of the Collection Act, levy payable on account of the number of laying chickens released from a hatchery into a commercial egg production facility, during a month, without a
sale of the laying chickens occurring, is due for payment by the end of the last day for lodging a return for the month under clause 4.11.

Note For penalty for late payment, see section 15 of the Collection Act.

4.9 Notice that levy is payable

(1) A seller must, before levy becomes due to be paid, inform the buyer, either on the invoice for the sale of the laying chickens or in some other way:

(a) that, under subsection 9 (2A) of the Collection Act, the buyer must pay to the seller an amount on account of levy; and

(b) of the amount payable.

(2) If the buyer informs the seller that the buyer does not intend to use the laying chickens in the commercial production of eggs, the seller must inform the buyer, in writing or otherwise, that, if the buyer later sells the chickens to a person who intends to use the chickens in the commercial production of eggs, an amount of levy will be payable on the eggs presumed to be produced by the laying chickens.

Note Under subsection 9 (3A) of the Collection Act, if a buyer does not intend to use prescribed goods to produce leviable products and informs the seller in writing to this effect, the buyer does not have to provide to the seller an amount on account of levy.

4.10 Who must lodge a return

Each of the following persons, being a person who becomes liable to pay levy for a month, must lodge a return for the month:

(a) a seller to whom subsection 9 (1) of the Collection Act applies;

(b) an integrated enterprise operator who releases laying chickens from a hatchery into a commercial egg production facility, during the month, without a sale of the laying chickens occurring.

Note For offences in relation to returns, see section 24 of the Collection Act.
4.11 When must a return be lodged

A return for a month must be lodged within 28 days after the end of the month to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

4.12 What must be included in a return — sellers

In addition to the information required by regulation 10, a return for a month lodged by a seller must state, in respect of the month:

(a) the total number of laying chickens sold and the number of laying chickens sold to which subsection 9 (3A) of the Collection Act applies; and

Note Under subsection 9 (3A) of the Collection Act, if a buyer does not intend to use prescribed goods to produce leviable products and informs the seller in writing to this effect, the buyer does not have to provide to the seller an amount on account of levy.

(b) the amount on account of levy received by the seller within the period mentioned in clause 4.7; and

(c) for each amount on account of levy due to have been paid to, but not received by, the seller:
   (i) the amount on account of levy owing; and
   (ii) the date when the amount was due to have been paid; and
   (iii) the personal details for the person from whom the amount was due.

Note For offences in relation to returns, see section 24 of the Collection Act.

4.13 What must be included in a return — integrated enterprise operators

In addition to the information required by regulation 10, a return for a month lodged by an integrated enterprise operator must set out, in respect of the month:

(a) the number of laying chickens released from the hatchery into the commercial egg production facility; and

Note For offences in relation to returns, see section 24 of the Collection Act.
(b) the amount of levy payable on the eggs presumed to be produced by that number of laying chickens.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

### 4.14 What records must be kept — sellers

(1) A seller must keep records setting out, in respect of each month:

(a) the total number of laying chickens sold; and

(b) the details mentioned in subclauses (3), (4) and (5) in respect of each month.

Penalty: 10 penalty units.

(2) An offence against subclause (1) is an offence of strict liability.

*Note* For *strict liability*, see section 6.1 of the *Criminal Code*.

(3) For each sale of laying chickens to which subsection 9 (2A) of the Collection Act applies, the records must set out:

(a) the number of laying chickens sold; and

(b) for each amount on account of levy received:

(i) the date when the amount was due; and

(ii) the date when the amount was received; and

(iii) the personal details for the person from whom the amount was received.

(4) For sales of laying chickens to which subsection 9 (3A) of the Collection Act applies, the records must set out:

(a) the total number of laying chickens sold; and

(b) the personal details of each buyer.

*Note* Under subsection 9 (3A) of the Collection Act, if a buyer does not intend to use prescribed goods to produce leviable products and informs the seller in writing to this effect, the buyer does not have to provide to the seller an amount on account of levy.

(5) For each sale of laying chickens to a buyer who does not pay to the seller an amount on account of levy because the buyer informs the seller that the buyer does not intend to use the chickens in the commercial production of eggs, the seller must
keep the written advice provided by the buyer under subsection 9 (3A) of the Collection Act.

4.15 **What records must be kept — buyers**

(1) A buyer must keep records setting out, in respect of each month:

(a) for purchases of laying chickens to which subsection 9 (2A) of the Collection Act applies:
   (i) the total amount paid for the laying chickens; and
   (ii) each amount on account of levy paid to the seller; and

(b) for purchases of laying chickens to which subsection 9 (3A) of the Collection Act applies:
   (i) the total amount paid for the laying chickens; and
   (ii) the purposes for which the laying chickens are intended to be used.

Penalty: 10 penalty units.

*Note* Under subsection 9 (3A) of the Collection Act, if a buyer does not intend to use prescribed goods to produce leviable products and informs the seller in writing to this effect, the buyer does not have to provide to the seller an amount on account of levy.

(2) An offence against subclause (1) is an offence of strict liability.

*Note* For **strict liability**, see section 6.1 of the *Criminal Code*.

4.16 **What records must be kept — integrated enterprise operators**

(1) A person who releases laying chickens from a hatchery into a commercial egg production facility, in a month, without a sale of the laying chickens occurring, must keep records showing, in respect of the month:

(a) the number of laying chickens released from the hatchery into the commercial egg production facility; and

(b) the amount of levy payable on the eggs presumed to be produced by that number of laying chickens.

Penalty: 10 penalty units.
(2) An offence against subclause (1) is an offence of strict liability.

*Note*  For strict liability, see section 6.1 of the *Criminal Code*.

**Part 5  Bees**

**5.1 Application**

This Part applies to bees.

**5.2 Definitions for Part 5**

In this Part:

*bee* has the meaning given by clause 5.1 of Schedule 27 to the Excise Levies Regulations.

*chargeable queen bees* means queen bees on which charge is imposed.

*deal with* means sell or export.

*leviable queen bees* means queen bees on which levy is imposed.

*personal details* has the same meaning as in clause 1.1 of Schedule 22.

*Queen bee* has the meaning given by clause 5.1 of Schedule 27 to the Excise Levies Regulations.

**5.3 What is a levy year**

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a levy year for queen bees is a financial year.

**5.4 Who is a producer**

For paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act, chargeable queen bees are prescribed.

*Note 1*  Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, *producer* means the person who exports the product from Australia.
Note 2 Under paragraph (j) of the definition of producer in subsection 4(1) of the Collection Act, the producer, in relation to queen bees on which levy is imposed, is the grower or breeder of the bees.

5.5 When is charge or levy due for payment — people who lodge quarterly returns
For section 6 of the Collection Act, charge or levy payable on queen bees for a quarter is due for payment by the end of the last day on which the return for the quarter must be lodged under clause 5.7.

Note For penalty for late payment, see section 15 of the Collection Act.

5.6 Who must lodge a quarterly return
(1) The following persons must lodge a return for a quarter:
   (a) a producer who exports chargeable queen bees in a quarter;
   (b) a producer who sells leviable queen bees in a quarter.

(2) However, a producer mentioned in subclause (1) need not lodge quarterly returns for a levy year if:
   (a) the person has applied under clause 5.12 for an exemption for the levy year and has not received notice of the Secretary’s decision; or
   (b) the Secretary has granted the person an exemption for the levy year under clause 5.14, or has continued the person’s exemption under clause 5.15; or
   (c) the Secretary is required under clause 5.15 to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.

Note For offences in relation to returns, see section 24 of the Collection Act.

5.7 When must a quarterly return be lodged
A return for a quarter must be lodged within 28 days after the end of the quarter to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.
5.8 **When is charge or levy due for payment — people who lodge annual returns**

For section 6 of the Collection Act, charge or levy payable on queen bees for a levy year is due for payment by the end of the last day on which the return for the levy year must be lodged under clause 5.10.

*Note* For penalty for late payment, see section 15 of the Collection Act.

5.9 **Who must lodge an annual return**

A producer who sells leviable queen bees or exports chargeable queen bees in a levy year and is exempt from lodging quarterly returns for the levy year must lodge a return for a levy year.

5.10 **When must an annual return be lodged**

A return for a levy year must be lodged on or before 28 August in the following levy year.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

5.11 **What must be included in a return**

In addition to the information required by regulation 10, a return for a quarter or levy year must set out for the quarter or levy year:

(a) the number of leviable queen bees or chargeable queen bees dealt with; and
(b) the sale price of each leviable queen bee or chargeable queen bee dealt with; and
(c) the amount of levy or charge payable for the queen bees; and
(d) the amount of levy or charge paid for the queen bees.

*Note* 1 For paragraph (b), if a queen bee is sold as part of a transaction and the price for the queen bee is not separately determined, the queen bee is taken to have been sold for $9 — see subclause 3.3 (2) of Schedule 14 to the Customs Charges Regulations and subclause 5.3 (2) of Schedule 27 to the Excise Levies Regulations.

*Note* 2 For offences in relation to returns, see section 24 of the Collection Act.
5.12 **Exemption from lodging quarterly returns**

A producer may apply for exemption from the requirement to lodge quarterly returns for a levy year if the producer has reasonable grounds for believing that the total amount of levy and charge that the producer is, or is likely to be, liable to pay in that levy year is likely to be less than $2,000.

5.13 **Form of application for exemption**

(1) An application for an exemption from the requirement to lodge quarterly returns for a levy year must:
   (a) set out the personal details of the applicant; and
   (b) include a statement to the effect that the applicant is, or is likely to be, liable to pay levy or export charge for that levy year; and
   (c) include a statement to the effect that the applicant believes that the total amount of levy and export charge that the applicant is, or is likely to be, liable to pay is likely to be less than $2,000 in that levy year.

(2) An application must be sent to the Secretary’s postal address.

5.14 **Grant or refusal of exemption**

(1) The Secretary must, within 14 days after receiving an application:
   (a) decide whether to grant the exemption; and
   (b) give to the applicant written notice of the decision.

(2) In deciding whether to grant an exemption, the Secretary must have regard to:
   (a) information available to the Secretary about the amount of levy or charge that the applicant is, or is likely to be, liable to pay for the next levy year; and
   (b) the amount of levy or charge that the applicant was liable to pay for the immediately preceding levy year.
5.15 Continuation of exemption

(1) If a producer who is exempt from lodging quarterly returns for a levy year lodges an annual return for the year, the Secretary must, within 14 days after receiving the return:
   (a) decide whether to continue the exemption for the next levy year; and
   (b) give the producer written notice of the decision.

(2) In deciding whether to continue an exemption, the Secretary must have regard to:
   (a) information available to the Secretary about the amount of levy or charge that the producer is, or is likely to be, liable to pay for the next levy year; and
   (b) the amount of levy or charge that the producer was liable to pay for the levy year to which the annual return relates.

5.16 When must a quarterly return be lodged if exemption refused or discontinued

A producer who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must lodge a return for each quarter of the year:
   (a) if the quarter ended before the producer received the notice — within 28 days of receiving the notice; and
   (b) otherwise — within 28 days after the end of the quarter.

Note For offences in relation to returns, see section 24 of the Collection Act.

5.17 What records must be kept

(1) A person who deals with leviable queen bees or chargeable queen bees in a quarter or levy year must keep records showing, for the quarter or levy year:
   (a) the number of leviable queen bees or chargeable queen bees dealt with; and
   (b) the sale price of each leviable queen bee or chargeable queen bee dealt with; and
   (c) the amount of levy or charge payable for the queen bees; and
(d) the amount of levy or charge paid for the queen bees; and
(e) if the queen bees were not dealt with by the person — the personal details of the person for whom the bees were dealt with.

Penalty: 10 penalty units.

Note For paragraph (b), if a queen bee is sold as part of a transaction and the price for the queen bee is not separately determined, the queen bee is taken to have been sold for $9 — see subclause 3.3 (2) of Schedule 14 to the Customs Charges Regulations and subclause 5.3 (2) of Schedule 27 to the Excise Levies Regulations.

(2) An offence under subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

5.18 Review of decisions

A producer may apply to the Administrative Appeals Tribunal for review of a decision of the Secretary:

(a) refusing under paragraph 5.14 (1) (a) to grant an exemption; or

(b) refusing under paragraph 5.15 (1) (a) to continue an exemption.

Part 6 Sugar

6.1 Application

This Part applies to leviable sugar and chargeable sugar.

Note The purpose of the levy and charge imposed on sugar under the Excise Levies Act and the Customs Charges Act (see Part 6 of Schedule 27 to the Excise Levies Regulations and Part 4 of Schedule 14 to the Customs Charges Regulations) is to fund the Commonwealth Government’s Sugar Industry Reform Program. It is intended to collect the levy and charge until the financial requirements of the Program (including administrative costs) are met.

6.2 Definitions for Part 6

buyer means a person who buys refined sugar from a seller.

chargeable sugar means sugar on which charge is imposed by Part 4 of Schedule 14 to the Customs Charges Regulations.
leviable sugar means sugar on which levy is imposed by Part 6 of Schedule 27 to the Excise Levies Regulations.

personal details has the same meaning as in clause 1.1 of Schedule 22.

Refined sugar means sugar in a form that is suitable for:
(a) being prepared and packaged for retail sale; or
(b) being used as an ingredient in the production of goods for human consumption.

retail-packaged sugar has the meaning given by clause 6.1 of Schedule 27 to the Excise Levies Regulations.

seller means a person (including an importer) who sells refined sugar.

6.3 What is a levy year

For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for leviable sugar and chargeable sugar is a financial year.

6.4 Prescribed goods — refined sugar

For paragraph (a) of the definition of prescribed goods or services in subsection 4 (1) of the Collection Act, refined sugar that is produced in, or imported into, Australia is identified as goods used in subjecting leviable sugar to a process in the course of:
(a) its production or preparation for sale; or
(b) its use in the production of other goods.

Note Paragraph (a) of the definition of prescribed goods or services in subsection 4 (1) of the Collection Act provides that prescribed goods or services, for a collection product of a particular kind, means goods or services identified by the regulations as goods or services used in subjecting those products to a process in the course of:
(a) their production or their preparation for sale; or
(b) their use in the production of other goods.
6.5 Who is a producer

(1) For paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act:
   (a) leviable sugar is prescribed; and
   (b) for retail-packaged sugar — the producer is taken to be:
      (i) the buyer who purchases the refined sugar to produce the retail-packaged sugar; or
      (ii) in the case of a person who produces or imports refined sugar and uses that sugar to produce the retail-packaged sugar — that person; and
   (c) for sugar that is an ingredient in goods for human consumption that are produced in Australia — the producer is taken to be the manufacturer of the goods.

*Note* Paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, in the case of a product prescribed for the purposes of that paragraph, *producer* means the person who, under the regulations, is to be taken to be the producer of the product.

(2) For paragraph (ga) of the definition of *producer* in subsection 4 (1) of the Collection Act, chargeable sugar is prescribed.

*Note* Paragraph (ga) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, in the case of a product prescribed for the purposes of that paragraph, *producer* means the person who imports the product.

6.6 When is an amount on account of levy due for payment — sellers

For subsection 9 (1) of the Collection Act, the prescribed period is 28 days after the end of the month in which an amount on account of levy or penalty is received.

*Note* 1 This is the period, under subsection 9 (1) of the Collection Act, within which a seller of refined sugar who receives an amount on account of levy or penalty from the buyer of the refined sugar must pay the amount to the Commonwealth.

*Note* 2 For penalty for late payment, see section 15 of the Collection Act.
6.7 When is an amount on account of levy due for payment — buyers

For subsection 9 (2) of the Collection Act, the prescribed period is the period ending on the earlier of the following:

(a) when the first payment for the refined sugar, whether the payment represents the whole, or part only, of the purchase price for the refined sugar, is made;

(b) the end of the twenty-first day after that first payment is due.

Note 1 This is the period, under subsection 9 (2) of the Collection Act, within which a buyer of refined sugar must pay to the seller of the refined sugar an amount on account of levy and any penalty imposed by section 15 of the Collection Act.

Note 2 For penalty for late payment, see section 15 of the Collection Act.

6.8 When is levy or charge due for payment — producers

(1) This clause applies to:

(a) a producer of leviable sugar other than a buyer who is required, under subsection 9 (2) of the Collection Act, to pay to a seller an amount on account of levy on the leviable sugar; and

(b) a producer of chargeable sugar.

(2) For section 6 of the Collection Act, levy payable on leviable sugar, or charge payable on chargeable sugar, by the producer for a month is due for payment by the end of the last day on which the return for the month must be lodged under clause 6.11.

Note For penalty for late payment, see section 15 of the Collection Act.

6.9 Notice that levy is payable

A seller must, before levy becomes due to be paid, inform the buyer, either on the invoice for the sale of the refined sugar or in some other way:

(a) that, under subsection 9 (2) of the Collection Act, the buyer must pay to the seller an amount on account of levy; and
6.10 **Who must lodge a return**

Each of the following persons, being a person who becomes liable to pay levy or charge for a month, must lodge a return for a month:

(a) a seller to whom subsection 9 (1) of the Collection Act applies;

(b) a producer to whom clause 6.8 of this Part applies.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

6.11 **When must a return be lodged**

A return for a month must be lodged within 28 days after the end of the month to which it relates.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

6.12 **What must be included in a return — sellers**

In addition to the information required by regulation 10, a return for a month lodged by a seller to whom subsection 9 (1) of the Collection Act applies must state, in respect of the month:

(a) the total amount, in kilograms, of refined sugar sold by the seller to a buyer who purchased it for the purpose of producing leviable sugar; and

*Note* Under subsection 9 (3) of the Collection Act, if a buyer does not intend to use prescribed goods to produce leviable products and informs the seller in writing to this effect, the buyer does not have to provide to the seller an amount on account of levy.

(b) the total amount, in kilograms, of refined sugar sold by the seller to a buyer, being:

(i) refined sugar in relation to which the seller received a written notice from the buyer informing the seller
that the buyer does not intend to use the refined sugar to produce leviable sugar; or

(ii) sugar that is exempt from levy under clause 6.5 of Schedule 27 to the Excise Levies Regulations; and

(c) for each amount on account of levy due to have been paid to, but not received by, the seller:

(i) the amount on account of levy owing; and

(ii) the date when the amount was due to have been paid; and

(iii) the personal details of the buyer from whom the amount was due.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

6.13 **What must be included in a return — producers**

(1) In addition to the information required by regulation 10, a return for a month lodged by a producer to whom paragraph 6.8 (1) (a) of this Part applies must state, in respect of the month:

(a) the total amount, in kilograms, of refined sugar used by the producer to produce leviable sugar; and

(b) the amount of levy payable; and

(c) the amount of levy paid.

(2) In addition to the information required by regulation 10, a return for a month lodged by a producer of chargeable sugar must state, in respect of the month:

(a) the total amount, in kilograms, of chargeable sugar imported by the producer; and

(b) the amount of charge payable; and

(c) the amount of charge paid.

*Note* For offences in relation to returns, see section 24 of the Collection Act.
6.14 What records must be kept — sellers

(1) A seller must keep records showing, in respect of each month:
   (a) the total amount, in kilograms, of refined sugar sold by the
       seller to a buyer who purchased it for the purpose of
       producing leviable sugar; and

   Note Under subsection 9 (3) of the Collection Act, if a buyer does not
       intend to use prescribed goods to produce leviable products and informs
       the seller in writing to this effect, the buyer does not have to provide to the
       seller an amount on account of levy.

   (b) the amount on account of levy received by the seller
       within the period mentioned in clause 6.7 of this Part; and

   (c) for each amount on account of levy due to have been paid
       to, but not received by, the seller:

       (i) the amount on account of levy owing; and

       (ii) the date when the amount was due to have been
            paid; and

       (iii) the personal details of the buyer from whom the
            amount was due; and

   (d) for sales of refined sugar to which subsection 9 (3) of the
       Collection Act applies:

       (i) the amount, in kilograms, of the refined sugar; and

       (ii) the personal details of each buyer; and

   (e) for sales of refined sugar that is exempt from levy under
       clause 6.5 of Schedule 27 to the Excise Levies
       Regulations:

       (i) the amount, in kilograms, of the refined sugar; and

       (ii) the personal details of each buyer.

Penalty: 10 penalty units.

(2) An offence against subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

6.15 What records must be kept — buyers

(1) A buyer must keep records showing, in respect of each month:
   (a) for purchases of refined sugar to which subsection 9 (2) of
       the Collection Act applies — each amount on account of
       levy paid to the seller; and
(b) for purchases of refined sugar to which subsection 9 (3) of the Collection Act applies or sugar that is exempt from levy under clause 6.5 of Schedule 27 to the Excise Levies Regulations — the purposes for which the sugar was used.

Penalty: 10 penalty units.

Note Under subsection 9 (3) of the Collection Act, if a buyer does not intend to use prescribed goods to produce leviable products and informs the seller in writing to this effect, the buyer does not have to provide to the seller an amount on account of levy.

(2) An offence against subclause (1) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.

6.16 What records must be kept — producers

(1) A producer to whom paragraph 6.8 (1) (a) of this Part applies must keep records showing, in respect of each month:

(a) the total amount, in kilograms, of refined sugar used by the producer to produce leviable sugar; and

(b) the amount of levy payable on the leviable sugar; and

(c) the amount of levy paid by the producer on the leviable sugar.

Penalty: 10 penalty units.

(2) A producer of chargeable sugar must keep records showing, in respect of each month:

(a) the total amount, in kilograms, of chargeable sugar imported by the producer; and

(b) the amount of charge payable on the sugar; and

(c) the amount of charge paid by the producer on the sugar.

Penalty: 10 penalty units.

(3) An offence against subclause (1) or (2) is an offence of strict liability.

Note For strict liability, see section 6.1 of the Criminal Code.
6.17 **Refund of levy**

(1) An application for a refund of levy paid on sugar in a month, or any longer period that the Secretary considers appropriate, must:

(a) be in writing; and

(b) be in a form approved by the Secretary.

(2) The application must:

(a) set out, for the month, or other period:

(i) the amount of levy the applicant believes should be refunded; and

(ii) the reasons for the refund; and

(b) include a declaration, signed by the applicant, stating that:

(i) the sugar on which the levy was paid was not leviable sugar; or

(ii) the sugar on which the levy was paid was exported (whether as retail-packaged sugar or as an ingredient in goods for human consumption).

*Note* A refund may be payable under section 18 of the Collection Act if levy is paid on sugar that is not used to produce leviable sugar or is exempt from levy under clause 6.5 of Schedule 27 to the Excise Levies Regulations.

### Part 7 Ratites (ostriches)

#### 7.1 Application

This Part applies to ostriches.

*Note* The collection requirements for NRS excise levy on ostriches are set out in Part 16 of the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998.*

#### 7.2 Definition for Part 7

In this Part:

*levy* means levy imposed on the slaughter of ostriches under Part 7 of Schedule 27 to the Excise Levies Regulations.
7.3 **What is a levy year**

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a financial year is a levy year for ostriches.

7.4 **Who is a processor**

Paragraph (b) of the definition of *processor* in subsection 4 (1) of the Collection Act applies to leviable ostriches.

*Note* Paragraph (b) of the definition of *processor* in subsection 4 (1) of the Collection Act provides that, in relation to a collection product declared by the Regulations to be a product to which that paragraph applies, *processor* means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case *processor* means the proprietor of that other establishment.

7.5 **Who is a producer**

For paragraph (f) of the definition of *producer* in subsection 4 (1) of the Collection Act, leviable ostriches are prescribed.

*Note* Paragraph (f) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, *producer* means the person who owns the animals at the time the slaughter takes place.

7.6 **Liability of intermediaries — processors**

Paragraph 7 (2) (b) of the Collection Act applies to leviable ostriches.

*Note* Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product, and any penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that levy.
7.7 When is levy due for payment

For section 6 of the Collection Act, levy payable on ostriches for a month is due for payment on the last day on which the return for the month must be lodged under clause 7.9.

Note For penalty for late payment, see section 15 of the Collection Act.

7.8 Who must lodge a return

A processor must lodge a return for a month if, in the month, the processor slaughtered ostriches on which levy is payable.

Note For offences in relation to returns, see section 24 of the Collection Act.

7.9 When must a return be lodged

A return for a month must be lodged within 28 days after the end of the month to which it relates.

Note For offences in relation to returns, see section 24 of the Collection Act.

7.10 What must be included in a return

(1) In addition to the information required by regulation 10, a return for a month must state, in respect of the month:

(a) if the full name or business address of an abattoir that slaughtered ostriches for a processor is different to that of the processor, the details mentioned in subclause (2) for the abattoir; and

(b) how many ostriches on which levy is imposed were slaughtered; and

(c) how many carcases of the ostriches that were slaughtered were condemned or rejected by an inspector as unfit for human consumption; and

(d) how much levy is payable on the ostriches.

Note For offences in relation to returns, see section 24 of the Collection Act.
(2) For paragraph (1) (a), the details are:
(a) the full name of the abattoir; and
(b) the location or business address (not the address of a post
office box or post office bag) of the abattoir; and
(c) the ABN, if any, of the abattoir; and
(d) if the abattoir is a company and does not have an ABN —
its ACN.

7.11 What records must be kept

(1) A processor that must give the Secretary a return under this
Part must keep records for each processing establishment, for
each month, setting out:
(a) for each day in the month:
   (i) how many ostriches were slaughtered; and
   (ii) how many carcases of the ostriches that were
    slaughtered were condemned or rejected by an
    inspector as unfit for human consumption; and
(b) for the month:
   (i) how many ostriches were slaughtered; and
   (ii) how many carcases of the ostriches that were
    slaughtered were condemned or rejected by an
    inspector as unfit for human consumption; and
(c) the name and address of each person who owned 1 or
   more ostriches when it was, or they were, slaughtered; and
(d) how much levy was payable by each such person; and
(e) how much levy was paid by each such person; and
(f) how much levy was payable on all ostriches slaughtered;
   and
(g) how much levy was paid on all ostriches slaughtered.
Penalty: 10 penalty units.

(2) A person who owns 1 or more ostriches when it is, or they are,
slaughtered must give his or her name and address to the
processor if asked, in writing, by the processor to do so.
Penalty: 5 penalty units.
(3) An offence under subregulation (1) or (2) is an offence of strict liability.

Note  For strict liability, see section 6.1 of the Criminal Code.

Part 8  Live animal export

8.1  Application

This Part applies in relation to the export of live animals.

Note  Part 6 of Schedule 14 to the Customs Charges Regulations, which imposes the charge to which this Part relates, ceases to have effect at the end of 30 June 2009 (see clause 6.6 of that Schedule).

8.2  Definitions for Part 8

In this Part:

cattle has the meaning given by Schedule 2 to the Customs Charges Act.

charge means charge imposed by Part 6 of Schedule 14 to the Customs Charges Regulations.

chargeable animals means cattle, sheep and goats on the export of which charge is imposed by Part 6 of Schedule 14 to the Customs Charges Regulations.

dairy cattle has the meaning given by Schedule 2 to the Customs Charges Act.

sheep includes lambs.

8.3  Who is a producer

For paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act, chargeable animals are prescribed.

Note  Paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, producer means the person who exports the product from Australia.
8.4 Liability of intermediaries for charge — exporting agents
For subsection 7 (3) of the Collection Act, chargeable animals are prescribed.

Note Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, any charge due for payment on or in relation to the products, and any amount of penalty for late payment imposed by section 15 of the Collection Act, that is payable by the producer in relation to that charge.

8.5 When charge is due for payment
For section 6 of the Collection Act, charge payable on chargeable animals for a month is due for payment on the last day on which the return for the month must be lodged under clause 8.7.

Note For penalty for late payment, see section 15 of the Collection Act.

8.6 Who must lodge a return
A producer, or an exporting agent, who exports chargeable animals in a month must lodge a return for that month.

Note For offences in relation to returns, see section 24 of the Collection Act.

8.7 When a return must be lodged
A return for a month must be lodged within 28 days after the end of the month to which it relates.

8.8 What must be included in a return
In addition to the information required by regulation 10, a return for a month lodged by a person who exports chargeable animals in that month must state in respect of the month:
(a) for each kind of chargeable animal exported:
   (i) the total numbers of each kind of animal; and
   (ii) the rate of charge for each kind of animal; and
(iii) the total amount of charge for each kind of animal; and

(b) the number of dairy cattle (if any) exported by the person.

Note For offences in relation to returns, see section 24 of the Collection Act.

8.9 What records must be kept

(1) A person who exports chargeable animals must keep records showing, for each month:

(a) if the person is an exporting agent, the following information relating to each person on whose behalf the exports were carried out:
   (i) full name and postal address;
   (ii) ABN, if any;
   (iii) if the person is a company and does not have an ABN — the person’s ACN; and

(b) for each kind of chargeable animal exported:
   (i) the total numbers of each kind of animal; and
   (ii) the rate of charge payable on each kind of animal; and
   (iii) the total amount of charge for each kind of animal; and

(c) bills of lading or similar documents showing details of the chargeable animals exported.

Penalty: 10 penalty units.

(2) If a person referred to in subclause (1) exports dairy cattle, the person must also keep records showing, for each month in which the person exports dairy cattle, the number of dairy cattle exported.

Penalty: 10 penalty units.

(3) The person must retain a record required to be kept under subclause (2) for 5 years after the day on which the day cattle to which the record relates were exported.

Penalty: 10 penalty units.
(4) An offence under subclause (1), (2) or (3) is an offence of strict liability.

*Note*  For offences in relation to how long records for subclause (1) must be kept, see regulation 12.
Notes to the Primary Industries Levies and Charges Collection Regulations 1991

Note 1


Under the Legislative Instruments Act 2003, which came into force on 1 January 2005, it is a requirement for all non-exempt legislative instruments to be registered on the Federal Register of Legislative Instruments. From 1 January 2005 the Statutory Rules series ceased to exist and was replaced with Select Legislative Instruments (SLI series). Numbering conventions remain the same, i.e., Year and Number.

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- Note to Schedule 28........ rep. 2000 No. 321
- C. 1 ................................. ad. 2000 No. 321
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| C. 9               | ad. 1999 No. 303 |
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- Note to Schedule 33: rep. 2001 No. 62

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- C. 2: ad. 2001 No. 62
- C. 3: ad. 2001 No. 62
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- C. 10: ad. 2001 No. 62
- Note to C. 10: rs. 2002 No. 60
- C. 11: ad. 2001 No. 62, am. 2002 No. 60

**Schedule 34**

- Schedule 34: ad. 1999 No. 303
- Note to Schedule 34: rep. 2000 No. 133

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- Heading to C. 2: rep. 2003 No. 222
- Heading to C. 1.2: ad. 2003 No. 222
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- C. 3: ad. 1999 No. 303, am. 2003 No. 222
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- C. 4: ad. 1999 No. 303
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*ad. = added or inserted  am. = amended  rep. = repealed  rs. = repealed and substituted*
Table A

Table A  Application, saving or transitional provisions

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3  Transitional — citrus and nashi

If, immediately before the commencing day, a person has an exemption from lodging a monthly return under clause 7.16 or clause 11.15 of Schedule 22 to the Primary Industries Levies and Charges Collection Regulations 1991, on the commencing day the exemption is taken to be an exemption from lodging a quarterly return.

4  Transitional — custard apples

If:
(a) immediately before the commencing day, a person was required to lodge an annual return under clause 8.7 of Schedule 22 to the Primary Industries Levies and Charges Collection Regulations 1991; and
(b) after the commencing day, the person is not granted an exemption from lodging quarterly returns under clause 8.8C of the Schedule;

then, on 28 February 2007, the amount due under the annual return is taken to be the amount payable in respect of the first 2 quarters of 2006.