



# **Primary Industries (Excise) Levies Act 1999**

**No. 31, 1999**

## **Compilation No. 29**

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Prepared by the Office of Parliamentary Counsel, Canberra

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## About this compilation

### This compilation

This is a compilation of the *Primary Industries (Excise) Levies Act 1999* that shows the text of the law as amended and in force on 4 October 2018 (the *compilation date*).

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of provisions of the compiled law.

### Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register ([www.legislation.gov.au](http://www.legislation.gov.au)). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

### Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

### Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

### Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

### Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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# **An Act relating to the imposition of primary industries levies that are duties of excise**

## **1 Short title**

This Act may be cited as the *Primary Industries (Excise) Levies Act 1999*.

## **2 Commencement**

- (1) Subject to subsection (2), this Act commences on 1 July 1999.
- (2) Schedule 26 commences on 1 January 2000.

## **3 Simplified outline**

The following is a simplified outline of this Act:

- This Act authorises the imposition of primary industries levies that are duties of excise.
- Each of Schedules 1 to 26 imposes a particular levy and makes provision for:
  - (a) the operative rate of the levy; and
  - (b) the maximum rate of the levy; and
  - (c) the person who is liable to pay the levy; and
  - (d) any exemptions from the levy.
- Schedule 27 allows the regulations to impose levies. In addition to imposing a particular levy, regulations under Schedule 27 are to set out:
  - (a) the operative rate of the levy; and

- (b) the person who is liable to pay the levy; and
  - (c) any exemptions from the levy.
- Schedule 27 also deals with the maximum rate of levy that can be imposed by regulations under that Schedule.

#### **4 Definitions**

Unless the contrary intention appears, a word or expression has the same meaning in a Schedule to this Act as it has in the *Primary Industries Levies and Charges Collection Act 1991*.

#### **5 Act to bind Crown**

This Act binds the Crown in right of each of the States, of the Australian Capital Territory and of the Northern Territory.

#### **6 Duties of excise**

This Act authorises the imposition of a levy only so far as the levy is a duty of excise within the meaning of section 55 of the Constitution.

#### **7 Imposition of levy**

The Schedules have effect.

#### **8 Regulations**

The Governor-General may make regulations prescribing matters:

- (a) required or permitted by this Act to be prescribed; or
- (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

## **Schedule 1—Beef production**

### **1 Definitions**

In this Schedule:

**cattle** means bovine animals other than buffalo.

**cold carcass weight** means the weight of a carcass weighed 2 hours or more after slaughter.

**hot carcass weight** means the weight of a carcass weighed within 2 hours after slaughtering.

**weighing period**, in relation to a carcass, means the period of time between slaughter and the earlier of the following events:

- (a) the lodging of the monthly return (as required by the Primary Industries Levies and Charges Collection (Cattle and Live-stock) Regulations) in which the hot carcass weight of the carcass should be included;
- (b) levy on the carcass becomes due for payment (as provided in the Primary Industries Levies and Charges Collection (Cattle and Live-stock) Regulations).

### **2 Imposition of levy**

- (1) Levy is imposed on the slaughter at an abattoir of cattle for human consumption, if the slaughter occurs after the commencement of this Schedule.
- (2) Levy is not imposed by this Schedule on the slaughter of cattle the carcasses of which are, under any applicable law of the Commonwealth or of a State or Territory, condemned or rejected as being unfit for human consumption.
- (3) The regulations may provide that no amount of levy is payable by owners of cattle under this Schedule.

Clause 3

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- (4) Despite anything else in this Schedule, if a regulation of the kind referred to in subclause (3) is made, an amount of levy is not payable under this Schedule on the slaughter of cattle in respect of any period while the regulation is in force.

### 3 Rate of levy

- (1) The rate of levy imposed by this Schedule on the slaughter of cattle consists of the sum of the amounts, per kilogram of the carcase of each head of cattle slaughtered, that are referred to in the following paragraphs:

- (a) the prescribed amount;  
(b) the prescribed amount.

Note 1: Paragraph (a) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the body declared under section 60 of that Act to be the meat processor marketing body.

Note 2: Paragraph (b) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the body declared under section 60 of that Act to be the meat processor research body.

- (2) For the purposes of the calculation of levy imposed by this Schedule, the weight of a carcase is its hot carcase weight.
- (3) If an abattoir does not determine the hot carcase weight of a carcase, then, depending on which circumstance in the table is applicable, the hot carcase weight is taken to be the weight specified in the table, and that weight is taken to have been determined at the time of completing the slaughter.

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| <b>Hot carcase weight</b> |   |  |
|---------------------------|---|--|
| <b>Item</b>               | <b>Circumstance</b>   | <b>Hot carcase weight</b>              |
| 1                         | The abattoir is able to determine a hot carcase weight but fails to do so.  | 240 kilograms                          |
| 2                         | The abattoir is unable to determine a hot carcase weight but determines a cold carcase weight within the weighing period. | Cold carcase weight multiplied by 1.03 |
| 3                         | The abattoir is unable to determine a hot   | 240 kilograms                          |

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| <b>Hot carcass weight</b> |   |                           |
|---------------------------|---|---------------------------|
| <b>Item</b>               | <b>Circumstance</b>   | <b>Hot carcass weight</b> |
|                           | carcass weight, is able to determine a cold carcass weight but fails to do so within the weighing period.                             |                           |
| 4                         | The abattoir is unable to determine a hot carcass weight and is unable to determine a cold carcass weight within the weighing period. | 240 kilograms             |

- Note: Section 24A of the *Primary Industries Levies and Charges Collection Act 1991* creates offences that apply in the following situations:
- (a) an abattoir is able to determine a hot carcass weight but fails to do so;
  - (b) an abattoir is unable to determine a hot carcass weight, is able to determine a cold carcass weight within the weighing period but fails to do so.

#### 4 Who pays the levy

The levy imposed by this Schedule on the slaughter of cattle is payable by the owner of the cattle immediately after their hot carcass weight is determined or taken to have been determined, as the case requires.

#### 5 Regulations

- (1) The Minister may, by notice in the *Gazette*, declare a body to be the body whose recommendations about the amount to be prescribed for the purposes of paragraph 3(1)(a) or 3(1)(b) of this Schedule are to be taken into consideration under subclause (2).
- (2) If a declaration is in force under subclause (1), then, before the Governor-General makes regulations for the purposes of the paragraph to which the declaration relates, the Minister must take into consideration any relevant recommendation made to the Minister by the body specified in the declaration in relation to that paragraph.

Clause 5

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- (3) If there is no declaration in force under subclause (1), then, before the Governor-General makes regulations for the purposes of paragraph 3(1)(a) or 3(1)(b) of this Schedule, the Minister must take into consideration any relevant recommendation made to the Minister by:
- (a) in relation to regulations for the purposes of paragraph 3(1)(a) of this Schedule—the body declared under section 60 of the *Australian Meat and Live-stock Industry Act 1997* to be the meat processor marketing body; and
  - (b) in relation to regulations for the purposes of paragraph 3(1)(b) of this Schedule—the body declared under section 60 of the *Australian Meat and Live-stock Industry Act 1997* to be the meat processor research body.
- (4) Before a body mentioned in subclause (3) makes such a recommendation to the Minister, the body must consult with the persons who are required to pay the levy concerned.
- (5) The regulations must not, for the purposes of paragraph 3(1)(a) or 3(1)(b) of this Schedule, prescribe an amount greater than the amount recommended to the Minister for the purposes of that paragraph under subclause (2) or (3).



## **Schedule 2—Buffalo slaughter**

### **1 Imposition of levy**

- (1) Levy is imposed on the slaughter at an abattoir of buffaloes for human consumption, if the slaughter occurs after the commencement of this Schedule.
- (2) Levy is not imposed by this Schedule:
  - (a) on the slaughter of buffaloes whose carcasses are, under a law of the Commonwealth or of a State or Territory, condemned or rejected as being unfit for human consumption; or
  - (b) on the slaughter of buffaloes for consumption by the owner of the buffaloes, by members of the owner's family or by the owner's employees.

### **2 Rate of levy**

The rate of levy imposed by this Schedule on the slaughter of each head of buffalo is the sum of the following amounts:

- (a) \$4.60 or, if another amount is prescribed by the regulations, the other amount;
- (b) 73 cents or, if another amount (not exceeding \$4.00) is prescribed by the regulations, the other amount.

Note 1: Paragraph (a) identifies amounts that, under the *Primary Industries Research and Development Act 1989*, are destined for the Rural Industries Research and Development Corporation.

Note 2: Paragraph (b) identifies amounts that, under the *National Cattle Disease Eradication Account Act 1991*, are destined for the National Cattle Disease Eradication Account.

### **3 Who pays the levy**

Levy imposed by this Schedule payable on the slaughter of buffaloes is payable by the person who owns the buffaloes when the slaughter takes place.

### 3A Regulations

- (1) The Minister may, by notice in the *Gazette*, declare a body to be the body whose recommendations about the amount to be prescribed for the purposes of paragraph 2(a) of this Schedule are to be taken into consideration under subclause (2).
- (2) If a declaration is in force under subclause (1), then, before the Governor-General makes regulations for the purposes of paragraph 2(a) of this Schedule, the Minister must take into consideration any relevant recommendation made to the Minister by the body specified in the declaration.
- (3) If there is no declaration in force under subclause (1), then, before the Governor-General makes regulations for the purposes of paragraph 2(a) of this Schedule, the Minister must take into consideration any relevant recommendation made to the Minister by the Rural Industries Research and Development Corporation established under section 9 of the *Primary Industries Research and Development Act 1989*.
- (4) Before the Rural Industries Research and Development Corporation makes such a recommendation to the Minister, the Corporation must consult with the persons who are required to pay the levy concerned.
- (5) The regulations must not, for the purposes of paragraph 2(a) of this Schedule, prescribe an amount greater than the amount recommended to the Minister under subclause (2) or (3).

### 4 Transitional—regulations

- (1) This clause applies to regulations if:
  - (a) the regulations were made for the purposes of a particular provision of the *Buffalo Slaughter Levy Act 1997*; and
  - (b) the regulations were in force immediately before the commencement of this clause.

- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

## Schedule 3—Cattle transactions

### 1 Definitions

In this Schedule:

**bobby calf** means a bovine animal (other than a buffalo or a head of lot-fed cattle):

- (a) which has been slaughtered and the dressed weight of whose carcase did not or does not exceed 40 kg; or
- (b) which has not been slaughtered but which, at the time of the leviabie transaction or other dealing, had or has a liveweight that did not or does not exceed 80 kg; or
- (c) which has not been slaughtered or had its liveweight determined at the time of the leviabie transaction or other dealing but which, in the opinion of the intermediary, would, if slaughtered at that time, have constituted or constitute a carcase whose dressed weight would not have exceeded or would not exceed 40 kg.

**cattle** means bovine animals other than buffalo.

**dairy cattle** means cattle that are, or, unless exported from Australia, would be likely to be, held on licensed dairy premises for a purpose related to commercial milk production, including, but without limiting the generality of the above, bulls, calves and replacement heifers.

**industry marketing body** has the same meaning as in Part 3 of the *Australian Meat and Live-stock Industry Act 1997*.

**industry research body** has the same meaning as in Part 3 of the *Australian Meat and Live-stock Industry Act 1997*.

**leviabie bobby calf** means a bobby calf to which subclause 6(4) does not apply.

***licensed dairy farmer*** means the person having day to day control of licensed dairy premises.

***licensed dairy premises*** means premises that, under a law of the State or Territory in which the premises are situated, are authorised for use as a dairy farm.

***lot-fed cattle*** means cattle that are, or are likely to be, used in the production of grain-fed beef.

## **2 Intermediary**

A reference in this Schedule to the ***intermediary*** is a reference to the person required, under the *Primary Industries Levies and Charges Collection Act 1991*, to pay to the Commonwealth, on behalf of the producer, an amount equal to the amount of levy imposed by this Schedule.

## **3 Determining the weight of a carcass**

For the purposes of this Schedule, in determining the weight of a carcass immediately after it has been dressed, no adjustment of that weight is to be made on account of shrinkage.

## **4 Related companies**

For the purposes of this Schedule, the question whether companies were or are related to each other is to be determined in the same manner as the question whether 2 corporations are related to each other is determined under the *Corporations Act 2001*.

## **5 Imposition of levy**

- (1) Levy is imposed on:
  - (a) each transaction entered into after the commencement of this Schedule by which the ownership of cattle is transferred from one person to another; or

Clause 5

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- (b) the delivery, after the commencement of this Schedule, of cattle to a processor otherwise than because of a sale to the processor; or
  - (c) the slaughter by a processor, after the commencement of this Schedule, of cattle purchased by the processor and held for a period of more than 60 days after the day of the purchase and before the day of the slaughter; or
  - (d) the slaughter by a processor, after the commencement of this Schedule, of cattle in respect of which levy imposed by this Schedule would not be payable under paragraph (a), (b) or (c).
- (2) Levy is not imposed by this Schedule:
- (a) on the sale of dairy cattle for dairying purposes; or
  - (b) on the sale of cattle at auction to the vendor; or
  - (c) on the sale or delivery of cattle between related companies, unless the company buying or taking delivery was or is a processor; or
  - (d) on the delivery of cattle to a processor for slaughter on behalf of the person delivering the cattle if:
    - (i) the delivery occurs within 14 days after the cattle were or are acquired by that person; and
    - (ii) the cattle are afterwards slaughtered; and
    - (iii) the person continues to own the cattle immediately after their hot carcase weight, within the meaning of Schedule 1, is determined or is taken, for the purposes of that Schedule, to have been determined, as the case requires; or
  - (e) on the sale or delivery of cattle to a processor, if the cattle are not, at the time of the sale or delivery, fit for human consumption, under any applicable law of the Commonwealth or of a State or Territory; or
  - (f) in circumstances where the ownership of the cattle changed or changes:
    - (i) as a result of a sale or transfer ordered by a court in proceedings under the *Family Law Act 1975*; or

- (ii) by devolution on the death of the owner of the cattle; or
  - (iii) on the happening of events referred to in subsection 70-100(1) of the *Income Tax Assessment Act 1997*; or
  - (g) on a leviable bobby calf on which levy imposed by this Schedule, or by the repealed *Cattle Transactions Levy Act 1997*, has already been paid; or
  - (h) in such other circumstances (if any) as are prescribed.
- (3) For the purposes of paragraph (2)(a), dairy cattle are taken to be sold for dairying purposes if:
- (a) both the vendor and the purchaser are licensed dairy farmers; or
  - (b) either the vendor or the purchaser is a licensed dairy farmer and the cattle are being acquired for inclusion in, or eventual inclusion in, a herd of dairy cattle.
- (4) If cattle are delivered to a processor, otherwise than because of a sale to the processor, for fattening or agistment for a period before slaughter by the processor, the cattle:
- (a) are taken not to have been delivered to the processor for the purposes of paragraph (1)(b) unless they are slaughtered at the end of that period; and
  - (b) if they are slaughtered at the end of that period, are taken to have been delivered to the processor immediately before their slaughter.

## **6 Rate of levy**

- (1) The rate of levy imposed by this Schedule on each head of cattle (other than a head of lot-fed cattle or a leviable bobby calf) is the sum of the following amounts:
- (a) \$2.16 or, if another amount is prescribed by the regulations, the other amount;
  - (b) 72 cents or, if another amount is prescribed by the regulations, the other amount;

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- (c) 17 cents or, if another amount (not exceeding \$4.00) is prescribed by the regulations, the other amount;
- (d) 13 cents or, if another amount (not exceeding 50 cents) is prescribed by the regulations, the other amount.

- Note 1: Paragraph (a) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the industry marketing body.
- Note 2: Paragraph (b) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the industry research body.
- Note 3: Paragraph (c) identifies amounts that, under the *National Cattle Disease Eradication Account Act 1991*, are destined for the National Cattle Disease Eradication Account.
- Note 4: Paragraph (d) identifies amounts that, under *Australian Animal Health Council (Live-stock Industries) Funding Act 1996*, are destined for the Australian Animal Health Council.

- (2) The rate of levy imposed by this Schedule on each head of cattle that is a leviable bobby calf is the sum of the following amounts:
  - (a) 48 cents or, if another amount is prescribed by the regulations, the other amount;
  - (b) 16 cents or, if another amount is prescribed by the regulations, the other amount;
  - (c) the prescribed amount (not exceeding 20 cents), if any;
  - (d) the prescribed amount (not exceeding 50 cents), if any.

- Note 1: Paragraph (a) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the industry marketing body.
- Note 2: Paragraph (b) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the industry research body.
- Note 3: Paragraph (c) identifies amounts that, under the *National Cattle Disease Eradication Account Act 1991*, are destined for the National Cattle Disease Eradication Account.
- Note 4: Paragraph (d) identifies amounts that, under the *Australian Animal Health Council (Live-stock Industries) Funding Act 1996*, are destined for the Australian Animal Health Council.



- (3) The rate of levy imposed by this Schedule on each head of lot-fed cattle is the sum of the following amounts:
- (a) \$2.16 or, if another amount is prescribed by the regulations, the other amount;
  - (b) 72 cents or, if another amount is prescribed by the regulations, the other amount;
  - (c) 17 cents or, if another amount (not exceeding \$4.00) is prescribed by the regulations, the other amount;
  - (d) 13 cents or, if another amount (not exceeding 50 cents) is prescribed by the regulations, the other amount.

Note 1: Paragraph (a) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the industry marketing body.

Note 2: Paragraph (b) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the industry research body.

Note 3: Paragraph (c) identifies amounts that, under the *National Cattle Disease Eradication Account Act 1991*, are destined for the National Cattle Disease Eradication Account.

Note 4: Paragraph (d) identifies amounts that, under the *Australian Animal Health Council (Live-stock Industries) Funding Act 1996*, are destined for the Australian Animal Health Council.

- (4) For the purposes of subclause (1), a cow with a calf at foot are together taken to constitute a single head of cattle.

## **7 Who pays the levy**

- (1) Levy imposed by this Schedule on a transaction by paragraph 5(1)(a) of this Schedule is payable by the person who owned the cattle immediately before the transaction was entered into.
- (2) Levy imposed by this Schedule on a delivery of cattle by paragraph 5(1)(b) of this Schedule is payable by the person who owned the cattle immediately before the delivery.

- (3) Levy imposed by this Schedule on the slaughter of cattle by paragraph 5(1)(c) or 5(1)(d) of this Schedule is payable by the person who owned the cattle at the time of the slaughter.

## 8 Regulations

- (1) The Minister may, by notice in the *Gazette*, declare a body to be the body whose recommendations about the amount to be prescribed for the purposes of paragraph 6(1)(a), 6(1)(b), 6(1)(d), 6(2)(a), 6(2)(b), 6(2)(d), 6(3)(a), 6(3)(b) or 6(3)(d) of this Schedule are to be taken into consideration under subclause (2).
- (2) If a declaration is in force under subclause (1), then, before the Governor-General makes regulations for the purposes of the paragraph to which the declaration relates, the Minister must take into consideration any relevant recommendation made to the Minister by the body specified in the declaration in relation to that paragraph.
- (3) If there is no declaration in force under subclause (1), then, before the Governor-General makes regulations for the purposes of paragraph 6(1)(a), 6(1)(b), 6(2)(a), 6(2)(b), 6(3)(a) or 6(3)(b) of this Schedule, the Minister must take into consideration any relevant recommendation made to the Minister by:
- (a) in relation to regulations for the purposes of paragraph 6(1)(a), 6(2)(a) or 6(3)(a) of this Schedule—the industry marketing body; and
  - (b) in relation to regulations for the purposes of paragraph 6(1)(b), 6(2)(b) or 6(3)(b) of this Schedule—the industry research body.
- (4) Before a body mentioned in subclause (3) makes such a recommendation to the Minister, the body must consult with the persons who are required to pay the levy concerned.
- (5) The regulations must not, for the purposes of paragraph 6(1)(a), 6(1)(b), 6(2)(a), 6(2)(b), 6(3)(a) or 6(3)(b) of this Schedule, prescribe an amount greater than the amount recommended to the

Minister for the purposes of that paragraph under subclause (2) or (3).

### **9 Transitional—regulations**

- (1) This clause applies to regulations if:
  - (a) the regulations were made for the purposes of a particular provision of the *Cattle Transactions Levy Act 1997*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

### **10 Transitional—declarations**

- (1) This clause applies to a declaration if:
  - (a) the declaration was made for the purposes of a particular provision of the *Cattle Transactions Levy Act 1997*; and
  - (b) the declaration was in force immediately before the commencement of this clause.
- (2) The declaration has effect, after the commencement of this clause, as if it had been made for the purposes of the corresponding provision of this Schedule.

## Schedule 4—Coarse grains

### 1 Definitions

In this Schedule:

**barley** means *Hordeum* spp.

**cereal rye** means *Secale cereale*.

**class** means a class of a kind of grain covered by the definition of **leviable coarse grain**.

**growers' organisation** means:

- (a) in relation to grain harvested from triticale—the organisation known as the Triticale Grain Association of Australia or such other organisation as is prescribed for the purposes of this paragraph; and
- (b) in relation to any grain other than grain harvested from triticale—the organisation known as Grain Producers Australia or such other organisation as is prescribed for the purposes of this paragraph.

**leviable amount**, in relation to a levy year, means:

- (a) \$25; or
- (b) if, before the commencement of the levy year, another amount is prescribed in relation to that year, that prescribed amount.

**leviable coarse grain** means:

- (a) the grain harvested from:
  - (i) barley; or
  - (ii) triticale; or
  - (iii) oats; or
  - (iv) cereal rye; or

- (b) any other kind of coarse grain prescribed for the purposes of this definition.

**oats** means *Avena sativa*.

**triticale** means *Triticosecale* spp.

**value** means sale value ascertained in accordance with the regulations.

## **2 Delivery**

- (1) For the purposes of this Schedule, if:
- (a) a producer of leviable coarse grain:
    - (i) causes or permits the grain to be delivered to another person; or
    - (ii) allows another person to take the grain out of the producer's possession or control; or
  - (b) leviable coarse grain is taken out of the possession or control of the producer by another person in accordance with a marketing law;
- the producer of the grain is taken to have delivered the grain to the other person.
- (2) For the purposes of this Schedule, if a producer of leviable coarse grain delivers the grain to a person for carriage (either by that person or by a succession of persons starting with that person) to another person (the **receiver**) otherwise than for further carriage, the delivery is taken to have been to the receiver.

## **3 Producer**

If the ownership of leviable coarse grain passes from the producer of the grain to:

- (a) a person in a way that does not involve the delivery of the grain to that person; or
- (b) a number of persons in succession in ways none of which involves the delivery of the grain to any person;

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a reference in this Schedule to the *producer* is, in relation to the grain, taken to be a reference to that person or to the last of those persons, as the case may be.

#### 4 Application of regulations

If grain of a particular kind or kinds becomes leviable coarse grain during a financial year because of a regulation made for the purposes of the definition of *leviable coarse grain* in clause 1, a reference in this Schedule to:

- (a) leviable coarse grain delivered in that year; or
- (b) leviable coarse grain processed in that year;

does not include a reference to any grain of the kind or kinds prescribed by that regulation that was delivered or processed, as the case may be, before the date of commencement of that regulation.

#### 5 Imposition of levy

- (1) Levy is imposed on leviable coarse grain produced in Australia (whether before or after the commencement of this clause) if the producer of the grain:
  - (a) delivers the grain to another person (otherwise than for storage on behalf of the producer); or
  - (b) processes the grain;after the commencement of this Schedule.
- (2) If, in a levy year:
  - (a) leviable coarse grain is delivered to a particular person by producers of leviable coarse grain; and
  - (b) apart from this subclause, the total amount of levy imposed by this Schedule on the grain would be less than the leviable amount;levy is not imposed by this Schedule on the grain.
- (3) Levy is not imposed by this Schedule on leviable coarse grain if:
  - (a) the grain is processed by or for the producer; and

- (b) all the products and by-products of the processing of the grain are used by the producer for domestic purposes but not for commercial purposes.
- (4) If, in a levy year:
- (a) a producer processes leviable coarse grain that the producer has produced; and
  - (b) paragraph (3)(b) does not apply in respect of the grain; and
  - (c) apart from this subclause, the total amount of levy imposed by this Schedule on the grain would be less than the leviable amount;
- levy is not imposed by this Schedule on the grain.
- (5) The regulations may exempt a specified class of leviable coarse grain from levy imposed by this Schedule.

## **6 Rate of levy**

- (1) The rate of levy imposed by this Schedule in respect of grain harvested from oats, cereal rye, barley or triticale is:
- (a) 1% of the value of the grain; or
  - (b) if another rate is prescribed in respect of that grain—the other rate.
- (2) If a coarse grain is prescribed for the purposes of the definition of *leviable coarse grain* in clause 1, the rate of levy in respect of the grain is such rate as is prescribed in respect of that grain.

## **7 Who pays the levy**

Levy imposed by this Schedule on leviable coarse grain is payable by the producer of the grain.

## **8 Regulations**

- (1) Before the Governor-General makes regulations in relation to a kind of grain for the purposes of:
- (a) the definition of *leviable amount* in clause 1; or

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- (b) the definition of *leviable coarse grain* in clause 1; or
  - (c) clause 6;
- the Minister must take into consideration any relevant recommendation made to the Minister by the growers' organisation.
- (2) If there is no growers' organisation, then, before the Governor-General makes regulations for the purposes of clause 6, the Minister must take into consideration any relevant recommendation made to the Minister by the Research and Development Corporation established under the *Grains Research and Development Corporation Regulations 1990*.
  - (3) Before that Research and Development Corporation makes such a recommendation to the Minister, it must consult with the persons who are required to pay the levy concerned.
  - (4) The regulations must not, for the purposes of clause 6, prescribe a rate of levy greater than the rate recommended to the Minister under subclause (1) or (2).

**9 Transitional—regulations**

- (1) This clause applies to regulations if:
  - (a) the regulations were made for the purposes of a particular provision of the *Coarse Grains Levy Act 1992*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.



## Schedule 5—Cotton

### 1 Definitions

In this Schedule:

**growers' organisation** means the organisation known as the Australian Cotton Growers' Research Association or such other organisation that is prescribed for the purposes of this definition.

**leviable cotton** means the natural fibrous hairs that are produced from seed cotton by separating the hairs from the seeds and not further processing those hairs.

**seed cotton** means cotton seed, with the natural fibrous hairs attached, as extracted from the ripened bolls of a cotton plant.

### 2 Imposition of levy

Levy is imposed on leviable cotton produced in Australia after the commencement of this Schedule.

### 3 Rate of levy

The rate of levy imposed by this Schedule in respect of leviable cotton is \$1.75 per 227 kg or, if another rate is prescribed for the purposes of this clause, the other rate.

### 4 Who pays the levy

Levy imposed by this Schedule on leviable cotton is payable by the producer of the cotton.

### 5 Regulations

- (1) Before the Governor-General makes a regulation for the purposes of clause 3, the Minister must take into consideration any relevant

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recommendation made to the Minister by the growers' organisation.

- (2) If there is no growers' organisation, then, before the Governor-General makes regulations for the purposes of clause 3, the Minister must take into consideration any relevant recommendation made to the Minister by the Research and Development Corporation established under the *Cotton Research and Development Corporation Regulations 1990*.
- (3) Before that Research and Development Corporation makes such a recommendation to the Minister, it must consult with the persons who are required to pay the levy concerned.
- (4) The regulations must not, for the purposes of clause 3, prescribe a rate of levy greater than the rate recommended to the Minister under subclause (1) or (2).

**6 Transitional—regulations**

- (1) This clause applies to regulations if:
  - (a) the regulations were made for the purposes of a particular provision of the *Cotton Levy Act 1982*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

## Schedule 6—Dairy produce

### 1 Definitions

In this Schedule:

**Council** means the association by the name of the Australian Dairy Industry Council Inc. that is incorporated under the *Associations Incorporation Act 1981* of Victoria.

**Federation** means the company known as the Australian Dairy Farmers' Federation Limited that is incorporated under the *Corporations Act 2001*.

**manufacturer** means a person who carries on a business that consists of, or includes, the manufacture of dairy produce.

**milk** means the lacteal fluid product of a dairy cow.

**milk fat** means the fatty substance of milk.

**month** means any of the 12 months of the calendar year.

**relevant dairy produce** means dairy produce that is:

- (a) whole milk; or
- (b) whole milk products.

**whole milk** means whole milk produced in Australia.

**whole milk product** means a product that:

- (a) is produced by modifying, or extracting material from, whole milk; and
- (b) consists of, or contains, milk fat.

## 2 Persons taken to use dairy produce

For the purposes of this Schedule, a person who applies any process to relevant dairy produce is taken to use the relevant dairy produce in the manufacture of dairy produce unless:

- (a) the process consists only of chilling; and
- (b) the person is the producer of the relevant dairy produce.

## 3 Prescribed exporter

For the purposes of this Schedule, a person is a prescribed exporter in relation to a financial year if:

- (a) the person has an export milk fat component or an export protein component, or both, within the meaning of clause 8 for a month or months of the year; or
- (b) during the year, the person has exported dairy produce and:
  - (i) manufacturing milk levy was imposed on relevant dairy produce used, whether by that person or by another person, in the manufacture of the exported dairy produce; and
  - (ii) the export of the dairy produce has not been taken into account for the purposes of subclause 8(2).

## 4 Relevant export

For the purposes of this Schedule, an export of dairy produce constitutes a relevant export if:

- (a) the export of the dairy produce has been taken into account for the purposes of subclause 8(2); or
- (b) both of the following conditions are satisfied:
  - (i) manufacturing milk levy was imposed on relevant dairy produce used, whether by the person who exported the dairy produce or by another person, in the manufacture of the exported dairy produce;
  - (ii) the export of the dairy produce has not been taken into account for the purposes of subclause 8(2).

## **5 Related bodies corporate**

For the purposes of this Schedule, the question whether a body corporate is related to another body corporate is to be determined in the same way as the question whether bodies corporate are related to each other is determined for the purposes of the *Corporations Act 2001*.

## **6 Imposition of levies**

- (1) Levies are imposed as follows:
- (a) market milk levy is imposed on relevant dairy produce, supplied by the producer during a month ending after 30 June 1999 and before 1 July 2000, in relation to which the producer has received, or is entitled to receive, a payment relating to liquid milk for human consumption in Australia;
  - (b) a levy to be known as the manufacturing milk levy is imposed on relevant dairy produce:
    - (i) delivered to a manufacturer by the producer during a month ending after 30 June 1999 and before 1 July 2000; or
    - (ii) produced by a manufacturer and used by the manufacturer, during a month ending after 30 June 1999 and before 1 July 2000, in the manufacture of dairy produce;  
other than dairy produce referred to in paragraph (a);
  - (c) a levy to be known as the acquisition offset levy is imposed on the total quantity of dairy produce acquired by a prescribed exporter or, if the prescribed exporter is a body corporate, by a body corporate (other than a prescribed exporter) that is related to the prescribed exporter, during a financial year commencing on or after 1 July 1999, being dairy produce imported into Australia after the commencement of this Schedule and on which charge or levy has not been paid, and is not payable, under any of the following provisions:

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- (i) clause 2 or 3 of Schedule 4 to the *Primary Industries (Customs) Charges Act 1999*;
  - (ii) section 8 or 9 of the repealed *Dairy Produce Levy (No. 2) Act 1986*;
  - (d) a levy to be known as the dairy service levy is imposed on relevant dairy produce:
    - (i) delivered to a manufacturer by the producer; or
    - (ii) produced by a manufacturer and used by the manufacturer in the manufacture of dairy produce;
  - (g) a levy to be known as the Australian Animal Health Council levy is imposed on relevant dairy produce:
    - (i) delivered to a manufacturer by the producer after the commencement of this Schedule; or
    - (ii) produced by a manufacturer after the commencement of this Schedule and used by the manufacturer in the manufacture of dairy produce.
- (2) If a levy is imposed by a paragraph of subclause (1) on particular relevant dairy produce, the paragraph does not have the effect of imposing any further levy on:
- (a) that relevant dairy produce; or
  - (b) relevant dairy produce produced by modifying, or extracting material from, the first-mentioned relevant dairy produce.
- (3) If a levy has been imposed by a paragraph of section 5 of the repealed *Dairy Produce Levy (No. 1) Act 1986* on particular relevant dairy produce, the corresponding paragraph of subclause (1) does not have the effect of imposing any further levy on:
- (a) that relevant dairy produce; or
  - (b) relevant dairy produce produced by modifying, or extracting material from, the first-mentioned relevant dairy produce.

## 7 Rate of market milk levy

The amount of the market milk levy imposed by clause 6 on relevant dairy produce in relation to which the producer has

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received, or is entitled to receive, a payment relating to a month is the total of:

- (a) an amount calculated at the milk fat rate prescribed in relation to that levy for that month on the milk fat content of the relevant dairy produce before it leaves the farm where it was produced; and
- (b) an amount calculated at the protein rate prescribed in relation to that levy for that month on the protein content of the relevant dairy produce before it leaves the farm where it was produced.

## **8 Rate of manufacturing milk levy**

- (1) In this clause:

***milk fat rate***, in relation to a month, means the milk fat rate prescribed in relation to the manufacturing milk levy for that month.

***protein rate***, in relation to a month, means the protein rate prescribed in relation to the manufacturing milk levy for that month.

- (2) The amount of the manufacturing milk levy imposed by clause 6 on relevant dairy produce delivered to, or used by, a manufacturer during a month is the total of:
- (a) an amount calculated at the milk fat rate for the month on the milk fat content of the relevant dairy produce before it was so delivered or used; and
  - (b) an amount calculated at the protein rate for the month on the protein content of the relevant dairy produce before it was so delivered or used;
- less the total of:
- (c) the manufacturer's export milk fat component for the month; and
  - (d) the manufacturer's export protein component for the month.

Clause 9

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- (3) A manufacturer's export milk fat component for a month is the amount calculated at the milk fat rate for the month on the milk fat content of:
  - (a) dairy produce exported by the manufacturer during the month; and
  - (b) dairy produce manufactured by the manufacturer and exported, during the month, by another person.
- (4) A manufacturer's export protein component for a month is the amount calculated at the protein rate for the month on the protein content of:
  - (a) dairy produce exported by the manufacturer during the month; and
  - (b) dairy produce manufactured by the manufacturer and exported, during the month, by another person.
- (5) If, in relation to a particular manufacturer and a particular month, the total of the amounts referred to in paragraphs (2)(c) and (d) exceeds the total of the amounts referred to in paragraphs (2)(a) and (b), no manufacturing milk levy is payable by the manufacturer in relation to the month.

## 9 Rate of acquisition offset levy

- (1) Subject to subclause (2), the amount of the levy imposed by paragraph 6(1)(c) of this Schedule on dairy produce acquired by a prescribed exporter or, if the prescribed exporter is a body corporate, by a body corporate that is related to the prescribed exporter, during a financial year is calculated as follows:
  - (a) in respect of each quantity of dairy produce acquired:
    - (i) an amount is calculated at the milk fat rate for the month in which the dairy produce was acquired on the milk fat content of the dairy produce when acquired; and
    - (ii) an amount is calculated at the protein rate for the month in which the dairy produce was acquired on the protein content of the dairy produce when acquired;



- (b) the amount of the levy is an amount equal to the total of the amounts calculated under paragraph (a) in respect of dairy produce acquired during the year.
- (2) If, apart from this subclause, the amount of the levy imposed by paragraph 6(1)(c) of this Schedule on dairy produce acquired by a prescribed exporter or, if the prescribed exporter is a body corporate, by a body corporate that is related to the prescribed exporter, during a financial year would exceed the maximum amount, the amount of the levy imposed in respect of that dairy produce is an amount equal to the maximum amount.
- (3) Except in a case to which subclause (4) applies, the maximum amount of the levy imposed by paragraph 6(1)(c) of this Schedule on dairy produce acquired by a prescribed exporter or, if the prescribed exporter is a body corporate, by a body corporate that is related to the prescribed exporter, during a financial year is an amount calculated as follows:
- (a) in respect of each quantity of dairy produce the subject of a relevant export by the prescribed exporter during the financial year:
- (i) an amount is calculated at the milk fat rate for the month in which the dairy produce was exported on the milk fat content of the dairy produce; and
- (ii) an amount is calculated at the protein rate for the month in which the dairy produce was exported on the protein content of the dairy produce;
- (b) the amounts calculated under paragraph (a) are added together;
- (c) if charge or levy has been paid, or is payable, by the prescribed exporter under clause 2 of Schedule 4 to the *Primary Industries (Customs) Charges Act 1999*, or under section 8 of the repealed *Dairy Produce Levy (No. 2) Act 1986*, in respect of the importation, during the financial year, of any dairy produce and the amount so paid or payable is less than the amount arrived at under paragraph (b), the maximum amount is the amount equal to the difference

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between the amount arrived at under paragraph (b) and the amount of charge or levy paid or payable;

- (d) if no deduction is made under paragraph (c), the total amount arrived at under paragraph (b) is the maximum amount.

(4) If:

- (a) charge or levy has been paid, or is payable, by the prescribed exporter under clause 2 of Schedule 4 to the *Primary Industries (Customs) Charges Act 1999*, or under section 8 of the repealed *Dairy Produce Levy (No. 2) Act 1986* in respect of the importation, during the financial year, of any dairy produce; and

- (b) the amount so paid or payable equals or exceeds the amount arrived at under paragraph (3)(b);

acquisition offset levy is not imposed by this Schedule on the acquisition of the dairy produce by the prescribed exporter or, if the prescribed exporter is a body corporate, by a body corporate related to that prescribed exporter.

- (5) In subclauses (1) and (3), a reference to the milk fat rate or the protein rate for a month is a reference to the milk fat rate or the protein rate, as the case may be, prescribed in relation to the manufacturing milk levy for that month.

## 10 Rate of other levies on relevant dairy produce

- (1) The amount of a levy imposed by paragraph 6(1)(d) or (g) of this Schedule on relevant dairy produce is the total of:
- (a) an amount calculated at the milk fat rate prescribed in relation to that levy on the milk fat content of the dairy produce; and
- (b) an amount calculated at the protein rate prescribed in relation to that levy on the protein content of the dairy produce.
- (2) In subclause (1), the milk fat content of the relevant dairy produce is the milk fat content of the produce before it is delivered to or used by the manufacturer.

- (3) In subclause (1), the protein content of the relevant dairy produce is the protein content of the produce before it is delivered to or used by the manufacturer.

### 11 Milk fat rate

The milk fat rate prescribed in relation to the levy specified in column 1 of an item in the following table must not exceed the rate specified in column 2 of the item.

| <b>Milk fat rate</b> |                                       |                           |
|----------------------|---------------------------------------|---------------------------|
| <b>Item</b>          | <b>Column 1</b>                       | <b>Column 2</b>           |
| 1                    | Market milk levy                      | 15.750 cents per kilogram |
| 2                    | Manufacturing milk levy               | 45.000 cents per kilogram |
| 6                    | Australian Animal Health Council levy | 0.145 cent per kilogram   |

### 12 Protein rate

The protein rate prescribed in relation to the levy specified in column 1 of an item in the following table must not exceed the rate specified in column 2 of the item.

| <b>Protein rate</b> |                                       |                              |
|---------------------|---------------------------------------|------------------------------|
| <b>Item</b>         | <b>Column 1</b>                       | <b>Column 2</b>              |
| 1                   | Market milk levy                      | 38.39060 cents per kilogram  |
| 2                   | Manufacturing milk levy               | 110.00000 cents per kilogram |
| 6                   | Australian Animal Health Council levy | 0.34625 cent per kilogram    |

### 13 Who pays the levy

- (1) The market milk levy imposed by this Schedule on relevant dairy produce is payable by the producer of the relevant dairy produce.

Clause 14

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- (2) The manufacturing milk levy imposed by this Schedule on relevant dairy produce delivered to, or used by, a manufacturer of dairy produce is payable by the manufacturer.
- (3) The acquisition offset levy imposed by this Schedule on dairy produce acquired by a prescribed exporter or, if the prescribed exporter is a body corporate, by a body corporate that is related to the prescribed exporter, is payable by the prescribed exporter.
- (4) The following levies imposed by this Schedule on relevant dairy produce are payable by the producer of the relevant dairy produce:
  - (a) the dairy service levy;
  - (d) the Australian Animal Health Council levy.

#### 14 Regulations

- (1) Before the Governor-General makes regulations for the purposes of clause 10 (so far as it relates to paragraph 6(1)(d) of this Schedule), the Minister must take into consideration any relevant recommendation made to the Minister by the industry services body under subsection 9(1) of the *Dairy Produce Act 1986*.
- (1A) The regulations must not, for the purposes of clause 10 (so far as it relates to paragraph 6(1)(d) of this Schedule), prescribe a rate of levy greater than the rate recommended to the Minister under subsection 9(1) of the *Dairy Produce Act 1986*.
- (2) Before the Governor-General makes regulations prescribing a rate for the purposes of clause 10 (so far as it relates to paragraph 6(1)(g) of this Schedule), the Minister must take into consideration any report relating to the proposed regulations made to the Minister by the executive of the Federation.

#### 15 Transitional—regulations

- (1) This clause applies to regulations if:
  - (a) the regulations were made for the purposes of a particular provision of the *Dairy Produce Levy (No. 1) Act 1986*; and

- (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

## Schedule 7—Deer slaughter

### 1 Definitions

In this Schedule:

***cold dressed carcass weight*** in relation to a slaughtered deer, means the weight of its dressed carcass determined in accordance with the regulations.

***dressed carcass*** has the meaning that is specified in the regulations.

***hot dressed carcass weight*** in relation to a slaughtered deer, means the weight of its dressed carcass determined in accordance with the regulations.

***representative industry organisation*** means:

- (a) the organisation known as the Deer Industry Association of Australia Limited; or
- (b) if another organisation is specified in the regulations—that organisation.

### 2 Imposition of levy

- (1) Levy is imposed on the slaughter at an abattoir of deer intended for human consumption, if the slaughter occurs after the commencement of this Schedule.
- (2) Levy is not imposed by this Schedule on the slaughter of deer if, under any law of the Commonwealth or of a State or Territory, the carcass of the deer slaughtered is condemned or rejected as being unfit for human consumption.

### 3 Rate of levy

- (1) The rate of levy imposed by this Schedule on deer slaughtered at an abattoir where the hot dressed carcass weight of the slaughtered
-

deer is determined is the prescribed amount per kilogram of that weight of each slaughtered deer.

- (2) The rate of levy imposed by this Schedule on deer slaughtered at an abattoir where the cold dressed carcass weight of the slaughtered deer is determined is the prescribed amount per kilogram of that weight of each slaughtered deer, multiplied by 1.03.
- (3) The rate of levy imposed by this Schedule on deer slaughtered at an abattoir where neither the hot dressed carcass weight nor the cold dressed carcass weight of the slaughtered deer is determined is the prescribed amount per kilogram of the deemed carcass weight of each slaughtered deer.
- (4) In this clause:

*deemed carcass weight*, in relation to each slaughtered deer to which subclause (3) applies, is 60 kilograms.

*prescribed amount*, in relation to hot dressed carcass weight, cold dressed carcass weight or deemed carcass weight, means:

- (a) if an amount is specified in the regulations in respect of that weight—that amount; or
- (b) if no amount is specified in the regulations in respect of that weight—18 cents.

#### **4 Who pays the levy**

Levy imposed by this Schedule on the slaughter of deer is payable by the producer of the deer.

#### **5 Regulations**

- (1) Before the Governor-General makes a regulation specifying an amount for the purposes of paragraph (a) of the definition of *prescribed amount* in subclause 3(4), the Minister must take into consideration any relevant recommendation made to the Minister by a representative industry organisation.

Clause 6

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- (2) If there is no representative industry organisation, then, before the Governor-General makes regulations specifying an amount for the purposes of paragraph (a) of the definition of *prescribed amount* in subclause 3(4), the Minister must take into consideration any relevant recommendation made to the Minister by the Rural Industries Research and Development Corporation established under section 9 of the *Primary Industries Research and Development Act 1989*.
- (3) Before the Rural Industries Research and Development Corporation makes such a recommendation to the Minister, it must consult with the persons who are required to pay the levy concerned.
- (4) The regulations must not, for the purposes of paragraph (a) of the definition of *prescribed amount* in subclause 3(4), specify a rate of levy greater than the rate recommended to the Minister under subclause (1) or (2).

**6 Transitional—regulations**

- (1) This clause applies to regulations if:
  - (a) the regulations were made for the purposes of a particular provision of the *Deer Slaughter Levy Act 1992*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.



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## Schedule 8—Deer velvet

### 1 Definitions

(1) In this Schedule:

**declared value** in relation to deer velvet used in the production of other goods, means the amount determined by the Secretary under subclause 5(2).

**deer velvet** means the developing antler of deer together with its cutaneous covering, harvested as living tissue.

**designated organisation** means:

- (a) the Australian Deer Horn and Co Products Pty Ltd; or
- (b) if another organisation is specified in the regulations—that other organisation.

**representative industry organisation** means:

- (a) the organisation known as the Deer Industry Association of Australia Limited; or
- (b) if another organisation is specified in the regulations—that other organisation.

**sale value**, in relation to deer velvet, means the price paid for the deer velvet.

**senior officer** means:

- (a) a person who holds or performs the duties of a Senior Executive Service office or position in the Department; or
- (b) a person who holds or performs the duties of a DPIE Band 3 office or position, or an equivalent office or position, in the Department.

(2) Despite section 177-12 of the *A New Tax System (Goods and Services Tax) Act 1999*, the reference in the definition of **sale value**

Clause 2

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to the price paid for deer velvet is taken not to include the net GST that is included in that price.

- (3) In subclause (2), *net GST* has the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999*.

**2 Imposition of levy—sale of deer velvet**

- (1) Levy is imposed on deer velvet produced in Australia (whether before or after the commencement of this Schedule) that is sold by the producer after the commencement of this Schedule.
- (2) Levy is not imposed by this clause on deer velvet if levy has already been imposed by this Schedule, or by the repealed *Deer Velvet Levy Act 1992*, on that deer velvet.

**3 Imposition of levy—deer velvet used in producing other goods**

- (1) Levy is imposed on deer velvet that is:
- (a) produced in Australia (whether before or after the commencement of this Schedule); and
  - (b) used by or on behalf of the producer in the production of other goods, if the use occurs after the commencement of this Schedule.
- (2) Levy is not imposed by this clause on deer velvet if levy has already been imposed by this Schedule, or by the repealed *Deer Velvet Levy Act 1992*, on that deer velvet.

**4 Rate of levy—sale of deer velvet**

The rate of levy imposed by clause 2 on deer velvet is:

- (a) the percentage of the sale value of the deer velvet that is specified in the regulations; or
- (b) if no percentage is specified in the regulations—5% of the sale value of the deer velvet.

**5 Rate of levy—deer velvet used in producing other goods**

- (1) The rate of levy imposed by clause 3 on deer velvet is:
  - (a) the percentage of the declared value of the deer velvet that is specified in the regulations; or
  - (b) if no percentage is specified in the regulations—5% of the declared value of the deer velvet.
- (2) Subject to subclause (3), for the purposes of calculating the amount of levy imposed by this Schedule on deer velvet used in the production of other goods, the declared value of that deer velvet is the amount that the Secretary determines as the value of that deer velvet.

Note: A determination by the Secretary of the declared value of deer velvet used in the production of other goods is reviewable under section 28 of the *Primary Industries Levies and Charges Collection Act 1991*.

- (3) In determining the declared value of a quantity of deer velvet used in the production of other goods, the Secretary must have regard only to the following:
  - (a) the quantity of deer velvet used;
  - (b) the quality of that deer velvet;
  - (c) the price for deer velvet of that quality:
    - (i) published by, or by authority of, the designated organisation; and
    - (ii) applicable at the time the deer velvet is used in the production of other goods;
  - (d) the matters (if any) specified in the regulations.
- (4) The Secretary may, by writing, delegate the power to determine the declared value of deer velvet under subclause (2) to a senior officer.

**6 Who pays the levy**

Levy imposed by this Schedule on deer velvet is payable by the producer of the deer velvet.

## 7 Regulations

- (1) Before the Governor-General makes a regulation specifying a percentage for the purposes of clause 4 or subclause 5(1), the Minister must take into consideration any relevant recommendation made to the Minister by a representative industry organisation.
- (2) If there is no representative industry organisation, then, before the Governor-General makes regulations for the purposes of clause 4 or subclause 5(1), the Minister must take into consideration any relevant recommendation made to the Minister by the Rural Industries Research and Development Corporation established under section 9 of the *Primary Industries Research and Development Act 1989*.
- (3) Before the Rural Industries Research and Development Corporation makes such a recommendation to the Minister, it must consult with the persons who are required to pay the levy concerned.
- (4) The regulations must not, for the purposes of clause 4 or subclause 5(1), specify a percentage greater than the percentage recommended to the Minister for the purposes of that clause or subclause under subclause (1) or (2).

## 8 Transitional—regulations

- (1) This clause applies to regulations if:
  - (a) the regulations were made for the purposes of a particular provision of the *Deer Velvet Levy Act 1992*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

**9 Transitional—determinations**

- (1) This clause applies to a determination if:
  - (a) the determination was made for the purposes of a particular provision of the *Deer Velvet Levy Act 1992*; and
  - (b) the determination was in force immediately before the commencement of this clause.
- (2) The determination has effect, after the commencement of this clause, as if it had been made for the purposes of the corresponding provision of this Schedule.

**10 Transitional—delegations**

- (1) This clause applies to a delegation if:
  - (a) the delegation was made for the purposes of a particular provision of the *Deer Velvet Levy Act 1992*; and
  - (b) the delegation was in force immediately before the commencement of this clause.
- (2) The delegation has effect, after the commencement of this clause, as if it had been made for the purposes of the corresponding provision of this Schedule.

## Schedule 9—Dried fruits

### 1 Definitions

In this Schedule:

*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.

*R&D authority*, in relation to a levy, means the R&D Corporation established under the *Primary Industries Research and Development Act 1989* to which the levy is attached.

*R&D Corporation* has the same meaning as in the *Primary Industries Research and Development Act 1989*.

### 2 Receipt of dried fruits for processing

For the purposes of this Schedule, dried fruits are taken to have been received for processing:

- (a) in the case of dried fruits that were produced from fresh fruits outside a processing establishment—upon the dried fruits first entering a processing establishment from outside the processing establishment; or
- (b) in the case of dried fruits that were produced from fresh fruits in a processing establishment—as soon as the dried fruits were so produced.

### 3 Imposition of levy

Levy is imposed on dried fruits received for processing, if the receipt occurs after the commencement of this Schedule.

**4 Rate of levy**

- (1) The regulations may fix an amount per tonne as the rate of levy imposed by this Schedule in respect of a specified kind of dried fruits.
- (3) Different rates may be prescribed for different kinds of dried fruits.
- (4) Subclause (3) does not, by implication, limit the application of subsection 33(3A) of the *Acts Interpretation Act 1901*.
- (5) For the purposes of the calculation of levy imposed by this Schedule, the weight of any dried fruits is their weight at the time when they were received for processing.

**5 Who pays the levy**

Levy imposed by this Schedule on dried fruits is payable by the producer of the dried fruits.

**6 Regulations**

- (1) The Minister may, by notice in the *Gazette*, declare a body to be a body whose recommendations about regulations for the purposes of clause 4 are to be taken into consideration under subclause (2).
- (2) If a declaration is in force under subclause (1), then, before the Governor-General makes regulations for the purposes of clause 4, the Minister must take into consideration any relevant recommendation made to the Minister by the body specified in the declaration.
- (3) If there is no declaration in force under subclause (1), then, before the Governor-General makes regulations for the purposes of clause 4, the Minister must take into consideration any relevant recommendation made to the Minister by the R&D authority.
- (4) Before the R&D authority makes such a recommendation to the Minister, it must consult with the persons who are required to pay the levy concerned.

Clause 7

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- (5) The regulations must not, for the purposes of this Schedule, prescribe a rate of levy greater than the rate recommended to the Minister under subclause (2) or (3).

**7 Transitional—regulations**

- (1) This clause applies to regulations if:
- (a) the regulations were made for the purposes of a particular provision of the *Dried Fruits Levy Act 1971*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.



## Schedule 10—Forest industries products

### 1 Definitions

In this Schedule:

**industry body** means a body for which both of the following conditions are met:

- (a) members of the body are operators of mills;
- (b) the body is prescribed by the regulations for the purposes of this paragraph.

**logs** means logs that have not undergone any form of processing other than:

- (a) debarking; or
- (b) any other process prescribed by regulations made for the purposes of this paragraph.

**mill** means premises at which logs are subjected to a process other than a process of a kind referred to in paragraph (a) or (b) of the definition of **logs**.

**operator** of a mill means the person who processes logs at the mill.

### 2 Imposition of levy

- (1) Levy is imposed on logs that are produced in Australia (whether before or after the commencement of this Schedule) and delivered to a mill in Australia after the commencement of this Schedule.
- (2) Levy is not imposed by this Schedule on logs if:
  - (a) the products and by-products from processing the logs are for use by the operator for domestic purposes but not for commercial purposes; or
  - (b) the logs were produced from trees that were grown on a farm operated by the operator and the products and by-products from processing the logs are for use on that farm; or

Clause 3

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- (c) the logs are processed for the purpose of producing fuel wood; or
  - (d) levy under this Schedule or under the repealed *Forest Industries Research Levy Act 1993* has already been paid on the logs; or
  - (e) charge under Schedule 7 to the *Primary Industries (Customs) Charges Act 1999*, or under the repealed *Forest Industries Research Export Charge Act 1993*, has already been paid on the logs.
- (3) The regulations may exempt a specified class of logs from levy imposed by this Schedule.

### 3 Rate of levy

- (1) The rate of levy imposed by this Schedule is the rate prescribed by the regulations.
- (2) The regulations may specify different rates of levy for different classes of logs.
- (3) Without limiting the scope of subclause (2), the regulations may also specify different rates of levy for different volumes of logs.
- (4) Subclauses (2) and (3) do not, by implication, limit the application of subsection 33(3A) of the *Acts Interpretation Act 1901*.
- (6) The average value of a class of logs is to be ascertained in accordance with the regulations.
- (7) The regulations may provide that levy imposed by this Schedule is not payable if the amount to be collected is less than an amount specified in the regulations.

### 4 Who pays the levy

Levy imposed by this Schedule on logs delivered to a mill is payable by the operator of the mill.

**5 Regulations**

- (1) Before the Governor-General makes regulations for the purposes of this Schedule, the Minister must take into consideration any relevant recommendation made to the Minister by an industry body.
- (2) If there is no industry body, then, before the Governor-General makes regulations for the purposes of this Schedule, the Minister must take into consideration any relevant recommendation made to the Minister by the company that is declared to be the industry services body under Part 3 of the *Forestry Marketing and Research and Development Services Act 2007*.
- (3) Before the industry services body makes such a recommendation to the Minister, it must consult with the persons who are required to pay the levy concerned.
- (4) The regulations must not, for the purposes of this Schedule, prescribe a rate of levy greater than the rate recommended to the Minister under subclause (1) or (2).

**6 Transitional—regulations**

- (1) This clause applies to regulations if:
  - (a) the regulations were made for the purposes of a particular provision of the *Forest Industries Research Levy Act 1993*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

## Schedule 11—Goat fibre

### 1 Definitions

(1) In this Schedule:

**leviable fibre** means goat's fibre that:

- (a) has been obtained:
  - (i) by shearing a live goat; or
  - (ii) in a prescribed way (if any); and
- (b) has not been processed.

**sale value**, in relation to leviable fibre, means:

- (a) in the case of fibre sold in Australia in a pool—the amount paid for the fibre; or
  - (b) in the case of other fibre sold in Australia:
    - (i) if there are invoices or other documents relating to the sale that show the sale price for the fibre—that price; or
    - (ii) if there are no such documents—the value of the fibre determined by the growers' organisation that the Secretary considers to be appropriate; or
  - (c) in any other case—the amount determined in a prescribed way.
- (2) Despite section 177-12 of the *A New Tax System (Goods and Services Tax) Act 1999*, a reference in the definition of **sale value** to the price of leviable fibre, or the amount paid for leviable fibre, is taken not to include the net GST that is included in that price or amount.
- (3) In subclause (2), **net GST** has the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999*.

## **2 Imposition of levy**

- (1) Levy is imposed on leviable fibre produced in Australia after the commencement of this Schedule.
- (2) If both of the following conditions are satisfied in relation to leviable fibre:
  - (a) the leviable fibre consists of all the leviable fibre that has been both produced by, and processed by or on behalf of, a producer in a levy year;
  - (b) apart from this subclause, the total amount of levy imposed by this Schedule on the leviable fibre would be less than the leviable amount in relation to that year;

levy is not imposed by this Schedule on the leviable fibre.

- (3) If both of the following conditions are satisfied in relation to leviable fibre:
  - (a) the leviable fibre consists of all the leviable fibre delivered by producers of leviable fibre to a particular buying agent or selling agent in a levy year;
  - (b) apart from this subclause, the total amount of levy imposed by this Schedule on the leviable fibre would be less than the leviable amount in relation to that year;

levy is not imposed by this Schedule on the leviable fibre.

## **3 Rate of levy**

The rate of levy imposed by this Schedule in respect of any leviable fibre is an amount equal to:

- (a) 1.5% of the sale value of the fibre; or
- (b) if another percentage of sale value is prescribed by the regulations, the other percentage of the sale value of the fibre.

## **4 Who pays the levy**

Levy imposed by this Schedule on leviable fibre is payable by the producer of the fibre.

## 5 Regulations

- (1) Before the Governor-General makes any regulations:
  - (a) for the purposes of subparagraph (a)(ii) of the definition of *leviable fibre* in clause 1; or
  - (b) for the purposes of paragraph (c) of the definition of *sale value* in that clause; or
  - (c) prescribing a percentage for the purposes of clause 3;  
the Minister must take into consideration any relevant recommendation made to the Minister by a growers' organisation.
- (2) The Minister may, by notice in the *Gazette*, declare a body to be a body whose recommendations about prescribing a percentage for the purposes of clause 3 are to be taken into consideration under subclause (3).
- (3) If a declaration is in force under subclause (2), then, before the Governor-General makes regulations prescribing a percentage for the purposes of clause 3, the Minister must take into consideration any relevant recommendation made to the Minister by the body specified in the declaration.
- (4) If there is no declaration in force under subclause (2), then, before the Governor-General makes regulations in relation to the matters mentioned in subclause (1), the Minister must take into consideration any relevant recommendation made to the Minister by the Rural Industries Research and Development Corporation established under section 9 of the *Primary Industries Research and Development Act 1989*.
- (5) Before the Rural Industries Research and Development Corporation makes such a recommendation to the Minister, it must consult with the persons who are required to pay the levy concerned.
- (6) The regulations must not, for the purposes of clause 3, prescribe a percentage greater than the percentage recommended to the Minister under subclause (3) or (4).

**6 Transitional—regulations**

- (1) This clause applies to regulations if:
  - (a) the regulations were made for the purposes of a particular provision of the *Goat Fibre Levy Act 1989*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

**7 Transitional—determinations**

- (1) This clause applies to a determination if:
  - (a) the determination was made for the purposes of a particular provision of the *Goat Fibre Levy Act 1989*; and
  - (b) the determination was in force immediately before the commencement of this clause.
- (2) The determination has effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

## Schedule 12—Grain legumes

### 1 Definitions

In this Schedule:

**growers' organisation** means the organisation known as Grain Producers Australia or such other organisation as is prescribed for the purposes of this definition.

**leviable amount**, in relation to a levy year, means:

- (a) \$25; or
- (b) if, before the commencement of the levy year, another amount is prescribed in relation to that year, that prescribed amount.

**leviable grain legumes** means:

- (a) the seeds of lupins; or
- (b) the seeds of field peas; or
- (c) peanuts; or
- (d) the seeds of any other leguminous plants, being seeds of a kind that is or kinds that are prescribed for the purposes of this definition.

**peanuts** means peanuts in shells.

**value** means the value as worked out in accordance with the regulations.

### 2 Delivery

- (1) If:
  - (a) a producer of leviable grain legumes:
    - (i) causes or permits those grain legumes to be delivered to another person; or



- (ii) allows another person to take those grain legumes out of the producer's possession or control; or
- (b) leviable grain legumes are taken out of the possession or control of the producer by another person in accordance with a marketing law;
- the producer of those leviable grain legumes is taken, for the purposes of this Schedule, to have delivered those grain legumes to that other person.
- (2) If a producer of leviable grain legumes delivers those grain legumes to a person for carriage (either by that person or by a succession of persons commencing with that person) to another person (the *receiver*) otherwise than for further carriage, the delivery is taken, for the purposes of this Schedule, to have been to the receiver.

### **3 Producer**

- (1) This clause applies if the ownership of leviable grain legumes passes from the producer of the grain legumes to a person in a way that does not involve, or to a number of persons in succession, in ways none of which involves, the delivery of those grain legumes to any person.
- (2) A reference in this Schedule to the *producer* must, in relation to those grain legumes, be read as a reference to that person or to the last of those persons, as the case may be.

### **4 Application of regulations**

- (1) This clause applies if, under a regulation made for the purposes of the definition of *leviable grain legumes* in clause 1, seeds of a particular kind or kinds commence to be leviable grain legumes during a levy year.
- (2) A reference in this Schedule to leviable grain legumes delivered or processed in that year is to be read as not including a reference to any seeds of the kind or kinds prescribed by that regulation that

were delivered or processed, as the case may be, before the date of commencement of that regulation.

## 5 Imposition of levy

- (1) Levy is imposed on leviable grain legumes produced in Australia (whether before or after the commencement of this Schedule) if, on or after the date that is the relevant date in relation to the grain legumes, the producer of the grain legumes:
  - (a) delivers the grain legumes to another person (otherwise than for storage on behalf of the producer); or
  - (b) processes the grain legumes.
- (2) For the purposes of subclause (1), the *relevant date* is:
  - (a) in the case of peanuts, the seeds of lupins or the seeds of field peas—the date of commencement of this clause; or
  - (b) in the case of seeds prescribed for the purposes of the definition of *leviable grain legumes* in clause 1, where the regulation concerned is covered by clause 9—the date of commencement of this clause; or
  - (c) in the case of leviable grain legumes that are of a kind prescribed for the purposes of the definition of *leviable grain legumes* in clause 1, where the regulation concerned is not covered by clause 9—the date of commencement of the regulation concerned.
- (3) If, in a levy year:
  - (a) leviable grain legumes are delivered to a particular person by producers of grain legumes; and
  - (b) apart from this subclause, the total amount of levy imposed by this Schedule on the grain legumes would be less than the leviable amount;levy is not imposed by this Schedule on the grain legumes.
- (4) Levy is not imposed by this Schedule on leviable grain legumes if:
  - (a) the grain legumes are processed by or for the producer; and

- (b) all the products and by-products of the processing of those grain legumes are used by the producer for domestic purposes but not for commercial purposes.
- (5) If, in a levy year:
- (a) a producer processes leviable grain legumes that the producer has produced; and
  - (b) paragraph (4)(b) does not apply in respect of the grain legumes; and
  - (c) apart from this subclause, the total amount of levy imposed by this Schedule on the grain legumes would be less than the leviable amount;
- levy is not imposed by this Schedule on the grain legumes.

## **6 Rate of levy**

The rate of levy imposed by this Schedule is:

- (a) 1% of the value of the leviable grain legumes; or
- (b) if a different rate is prescribed by the regulations—that different rate.

## **7 Who pays the levy**

The levy imposed by this Schedule on leviable grain legumes is payable by the producer of the grain legumes.

## **8 Regulations**

- (1) Before the Governor-General makes a regulation for the purposes of:
- (a) the definition of *leviable amount* in clause 1; or
  - (b) the definition of *leviable grain legumes* in clause 1; or
  - (c) clause 6;
- the Minister must take into consideration any relevant recommendation made to the Minister by the growers' organisation.

Clause 9

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- (2) If there is no growers' organisation, then, before the Governor-General makes regulations for the purposes of paragraph 6(b) of this Schedule, the Minister must take into consideration any relevant recommendation made to the Minister by the Research and Development Corporation established under the *Grains Research and Development Corporation Regulations 1990*.
- (3) Before that Research and Development Corporation makes such a recommendation to the Minister, it must consult with the persons who are required to pay the levy concerned.
- (4) The regulations must not, for the purposes of paragraph 6(b) of this Schedule, prescribe a rate of levy greater than the rate recommended to the Minister under subclause (1) or (2).

**9 Transitional—regulations**

- (1) This clause applies to regulations if:
  - (a) the regulations were made for the purposes of a particular provision of the *Grain Legumes Levy Act 1985*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

## Schedule 13—Grapes

### 1 Definitions

In this Schedule:

***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.

***representative organisation*** has the same meaning as in the *Wine Australia Act 2013*.

### 2 Quantity of fresh grapes equivalent to a quantity of other prescribed goods

For the purposes of this Schedule, the quantity of fresh grapes that is the equivalent of a quantity of prescribed goods other than fresh grapes is a number of tonnes equal to:

- (a) in the case of dried grapes—a number worked out by multiplying the number of tonnes of that quantity of dried grapes by 3; and
- (b) in the case of grape juice—a number worked out by dividing the number of litres of that quantity of grape juice:
  - (i) in the case of single-strength grape juice—by 800 or, if another number is prescribed for the purposes of this subparagraph, that other number; and

- (ii) in the case of concentrated grape juice—by a number that bears to the number referred to in subparagraph (i) the same proportion that the strength of the single-strength grape juice from which the concentrated grape juice was derived bears to the strength of the concentrated grape juice.

### 3 Processing establishments

For the purposes of this Schedule, premises are a ***processing establishment*** during a year if the quantity (if any) of fresh grapes, together with the fresh grape equivalent of the quantity (if any) of prescribed goods other than fresh grapes, used in the processing of prescribed goods at those premises during:

- (a) that year; or
  - (b) either of the immediately preceding 2 years (including years commencing before the commencement of this Schedule);
- amounts, or amounted, to not less than 5 tonnes.

### 4 Imposition of levy

- (1) Levy is imposed on prescribed goods delivered to a processing establishment in Australia after the commencement of this Schedule.
- (2) Levy is not imposed by this Schedule in respect of:
  - (a) prescribed goods that are delivered during a year to a processing establishment that is an exempt processing establishment in relation to that year; or
  - (b) dried grapes in respect of which levy is payable under Schedule 9 or the repealed *Dried Fruits Levy Act 1971*; or
  - (c) grape juice that is delivered to a processing establishment during a year and that was concentrated or extracted at:
    - (i) another processing establishment; or
    - (ii) premises where the principal activity carried on during that year was the processing of prescribed goods.

- (3) For the purposes of subclause (2), a processing establishment is an exempt processing establishment in relation to a year if the quantity (if any) of fresh grapes, together with the fresh grape equivalent of the quantity (if any) of prescribed goods other than fresh grapes, used in the processing of prescribed goods at the processing establishment during the year amounts to less than 20 tonnes.
- (4) The regulations may exempt prescribed goods included in a specified class of prescribed goods from levy imposed by this Schedule.

## 5 Rate of levy

- (1) The rate of levy imposed by this Schedule in respect of prescribed goods is:
- (a) in the case of fresh grapes—the standard amount per tonne of the grapes; and
  - (b) in any other case—the standard amount per tonne of the fresh grape equivalent of the prescribed goods.
- (2) In subclause (1):

*standard amount* means such amount as is prescribed by the regulations.

## 6 Who pays the levy

Levy imposed by this Schedule on prescribed goods is payable by the producer of the prescribed goods.

## 7 Regulations

- (1) Before the Governor-General makes regulations for the purposes of clause 5, the Minister must take into consideration any relevant recommendation made to the Minister by a representative organisation.

Clause 8

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- (2) If there is no representative organisation, then, before the Governor-General makes regulations for the purposes of the definition of *standard amount* in subclause 5(2), the Minister must take into consideration any relevant recommendation made to the Minister by the Research and Development Corporation established under the *Grape and Wine Research and Development Corporation Regulations 1991*.
- (3) Before that Research and Development Corporation makes such a recommendation to the Minister, it must consult with the persons who are required to pay the levy concerned.
- (4) The regulations must not, for the purposes of the definition of *standard amount* in subclause 5(2), prescribe a rate of levy greater than the rate recommended to the Minister under subclause (1) or (2).

**8 Transitional—regulations**

- (1) This clause applies to regulations if:
  - (a) the regulations were made for the purposes of a particular provision of the *Grape Research Levy Act 1986*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.



## Schedule 14—Honey

### 1 Definitions

In this Schedule:

**industry services body** means the industry services body declared under section 9 of the *Horticulture Marketing and Research and Development Services Act 2000*.

**producers' organisation** means:

- (a) the organisation known as the Australian Honey Bee Industry Council; or
- (b) if another organisation is specified in the regulations—that organisation.

**R&D authority**, in relation to a levy, means the R&D Corporation established under the *Primary Industries Research and Development Act 1989* to which the levy is attached.

**R&D Corporation** has the same meaning as in the *Primary Industries Research and Development Act 1989*.

### 2 Imposition of levy—sale of honey

- (1) Levy is imposed on honey produced in Australia (whether before or after the commencement of this Schedule) that is sold after the commencement of this Schedule.
- (2) Levy is not imposed by this clause in relation to a sale of honey if:
  - (a) levy has been imposed by this clause, or by the repealed *Honey Levy Act (No. 1) 1962*, on the honey because of a previous sale of the honey; or
  - (b) under the contract of sale, the honey is:
    - (i) to be delivered to a place outside Australia; or
    - (ii) to be placed on board a ship or aircraft for export from Australia.

Clause 3

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- (3) Levy is not imposed by this clause on honey sold by a person in a month (other than honey sold by the producer by prescribed sale) if the total weight of that honey, and any other honey used by the person in that month in the production of other goods, is not more than 50 kilograms.
- (4) Levy is not imposed by this clause on honey sold in a year by the producer by prescribed sale if the total weight of that honey, and any other honey used by the producer in that year in the production of other goods, is not more than 600 kilograms.
- (5) The regulations may exempt a specified class of persons from levy imposed by this clause.

**3 Imposition of levy—use of honey in the production of other goods**

- (1) Levy is imposed on honey produced in Australia (whether before or after the commencement of this Schedule) that is used by a person in the production of other goods, if that use occurs after the commencement of this Schedule.
- (2) Levy is not imposed by this clause on honey on which levy has been imposed by clause 2 or by the repealed *Honey Levy Act (No. 1) 1962*.
- (3) Levy is not imposed by this clause on honey used by a person (other than the producer) in a month in the production of other goods if the honey so used by the person in that month, together with the honey, if any, sold by the person in that month, weighs not more than 50 kilograms.
- (4) Levy is not imposed by this clause on honey that, in a year, is used by the producer in the production of other goods if the honey so used by the producer in that year, together with the honey, if any, sold by the producer by prescribed sale in that year, weighs not more than 600 kilograms.
- (5) Levy is not payable under this Schedule by a person included in a prescribed class of persons.

#### 4 Rate of levy

- (1) The rate of levy imposed by clause 2 on honey is the sum of:
  - (a) a levy at the rate of 0.00 cent per kilogram of honey or, if another rate is prescribed for the purposes of this paragraph, that other rate; and
  - (b) a levy at the rate of 0.75 cent per kilogram of honey or, if another rate is prescribed for the purposes of this paragraph, that other rate.
- (2) The rate of levy imposed by clause 3 on honey is the sum of:
  - (a) a levy at the rate of 0.00 cent per kilogram of honey or, if another rate is prescribed for the purposes of this paragraph, that other rate; and
  - (b) a levy at the rate of 0.75 cent per kilogram of honey or, if another rate is prescribed for the purposes of this paragraph, that other rate.

#### 5 Who pays the levy

- (1) Levy imposed by clause 2 in relation to the sale of honey is payable by the producer of the honey.
- (2) Levy imposed by clause 3 is payable by the person who uses the honey in the production of other goods.

#### 6 Regulations

- (1) Before the Governor-General makes regulations prescribing a class of persons for the purposes of subclause 2(5) or 3(5), the Minister must take into consideration any relevant recommendation made to the Minister by the producers' organisation.
- (2) Before the Governor-General makes regulations for the purposes of paragraph 4(1)(a) or 4(2)(a) of this Schedule, the Minister must take into consideration any relevant recommendation made to the Minister by the producers' organisation.

Clause 7

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- (3) The producers' organisation must not make a recommendation under subclause (1) or (2) unless the producers' organisation has consulted with the industry services body in relation to the recommendation.
- (4) Before the Governor-General makes regulations for the purposes of paragraph 4(1)(a), 4(1)(b), 4(2)(a) or 4(2)(b) of this Schedule, the Minister must take into consideration any relevant recommendation made to the Minister by the R&D authority or by the producers' organisation.
- (5) The R&D authority must not make a recommendation under subclause (4) in relation to paragraph 4(1)(a), 4(1)(b), 4(2)(a) or 4(2)(b) of this Schedule unless the R&D authority has consulted with the persons required to pay the levy concerned.
- (6) The regulations must not prescribe a rate of levy greater than the rate recommended to the Minister:
  - (a) in the case of regulations for the purposes of paragraph 4(1)(a) or 4(2)(a) of this Schedule—by the producers' organisation; and
  - (b) in the case of regulations for the purposes of paragraph 4(1)(b) or 4(2)(b) of this Schedule—by the R&D authority or the producers' organisation.

**7 Transitional—regulations (sale)**

- (1) This clause applies to regulations if:
  - (a) the regulations were made for the purposes of a particular provision of the *Honey Levy Act (No. 1) 1962*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

**8 Transitional—regulations (use)**

- (1) This clause applies to regulations if:
  - (a) the regulations were made for the purposes of a particular provision of the *Honey Levy Act (No. 2) 1962*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

## Schedule 15—Horticultural products

### 1 Definitions

In this Schedule:

**cut flowers and foliage** includes processed cut flowers and foliage.

**fruits** includes processed fruits.

**horticultural products** means:

- (a) fruits; and
- (b) vegetables; and
- (c) nuts; and
- (d) nursery products; and
- (e) cut flowers and foliage; and
- (f) products prescribed for the purposes of this paragraph.

**industry services body** means the industry services body declared under section 9 of the *Horticulture Marketing and Research and Development Services Act 2000*.

**leviable horticultural products** means horticultural products prescribed for the purposes of this definition.

**nursery products** includes trees, shrubs, plants, seeds, bulbs, corms, tubers, propagating material and plant tissue cultures, grown for ornamental purposes or for producing fruits, vegetables, nuts or cut flowers and foliage.

**nuts** includes processed nuts.

**vegetables** includes:

- (a) mushrooms and other edible fungi; and
- (b) processed vegetables (including mushrooms and other edible fungi).

## **2 Imposition of levy**

- (1) Levy is imposed on leviable horticultural products (other than leviable horticultural products of a class prescribed for the purpose of subclause (2)) produced in Australia (whether before or after the commencement of this Schedule) that are, after the commencement of this Schedule:
  - (a) sold by the producer; or
  - (b) used by the producer in the production of other goods.
- (2) Levy is imposed on leviable horticultural products of a class prescribed for the purpose of this subclause on the basis of the amount of leviable horticultural products of that class that is presumed, in accordance with the regulations, to be produced in Australia.
- (3) Levy is not imposed by this Schedule on leviable horticultural products that are exported from Australia.
- (4) The regulations may exempt from levy imposed by this Schedule:
  - (a) leviable horticultural products produced by specified classes of producers; or
  - (b) specified subclasses of a class of leviable horticultural products.

## **3 Rate of levy**

The rate of levy imposed by this Schedule in relation to a leviable horticultural product is the sum of the rates prescribed for the purposes of subclauses 4(1), (3) and (4) that are applicable to the class of leviable horticultural products in which the product is included.

## **4 Rates of levy destined for particular bodies etc.**

### *Marketing component*

- (1) The regulations may fix a rate of levy for the purposes of this subclause in relation to a class of leviable horticultural products.

Clause 5

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*Research and development component*

- (3) The regulations may fix a rate of levy for the purposes of this subclause in relation to a class of leviable horticultural products.

*Rates of levy destined for other purposes*

- (4) The regulations may fix a rate of levy for the purposes of this subclause in relation to a class of leviable horticultural products.

*Flexibility in relation to rates of levy*

- (5) Without limiting the generality of subclauses (1), (3) and (4):
- (a) different rates may, for the purposes of those subclauses or any one of them, be prescribed for different classes of leviable horticultural products; and
  - (b) different rates may be prescribed in relation to a class of leviable horticultural products for the purposes of each of those subclauses; and
  - (c) a rate may be prescribed in relation to a class of leviable horticultural products for the purposes of one or more of those clauses, and not for the purposes of the other subclauses or subclause.
- (6) Subclause (5) does not, by implication, limit the application of subsection 33(3A) of the *Acts Interpretation Act 1901*.

## 5 Who pays the levy

The levy imposed by this Schedule on leviable horticultural products is payable by the producer of the products.

## 6 Regulations

- (1) Without limiting the manner in which classes of leviable horticultural products may be described in the regulations, the regulations may describe such classes by reference to:
- (a) the use for which the products are sold by the producer; or
  - (b) the use to which the products are put by the producer; or



- (c) the state, form or condition of the products, whether by reference to a process or otherwise.
- (2) Without limiting the manner of determining the amount of leviable horticultural products of a class prescribed for the purposes of subclause 2(2) that is presumed to be produced in Australia, the regulations may prescribe a manner of determining that amount by reference to any one or more of the following:
    - (a) the area under cultivation for the production of those leviable horticultural products;
    - (b) the number or quantity of trees, shrubs, plants, bulbs, corms or tubers used or to be used for the production of those leviable horticultural products;
    - (c) the maturity of trees, shrubs or plants under cultivation for the production of those leviable horticultural products.
  - (3) Before the Governor-General makes regulations for the purposes of subclause 2(4), the Minister must take into consideration any relevant recommendation made to the Minister by the industry services body.
  - (4) Before the Governor-General makes regulations for the purposes of subclause 4(1), the Minister must take into consideration any relevant recommendation made to the Minister by the industry services body.
  - (6) Before the Governor-General makes regulations for the purposes of subclause 4(3), the Minister must take into consideration any relevant recommendation made to the Minister by the industry services body.
  - (7) Before making a recommendation to the Minister for the purposes of subclause (3) or (4), the industry services body must consult with the body that, under the regulations, is the eligible industry body for:
    - (a) the relevant leviable horticultural products; or
    - (b) the relevant class or subclass of leviable horticultural products;as the case requires.
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Clause 7

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- (8) Before making a recommendation to the Minister for the purposes of subclause (3) or (6), the industry services body must consult with the body that, under the regulations, is the eligible industry body for:
- (a) the relevant leviable horticultural products; or
  - (b) the relevant class or subclass of leviable horticultural products;
- as the case requires.
- (9) A recommendation referred to in subclause (7) or (8) must be accompanied by a written statement of the views of the body consulted in relation to the making of the recommendation.
- (10) The body that, under the regulations, is the eligible industry body for:
- (a) leviable horticultural products; or
  - (b) a class or subclass of leviable horticultural products;
- may make recommendations to the Minister in relation to regulations to be made for the purposes of subclause 4(4) in relation to those products or products included in that class or subclass, as the case may be.
- (11) Before the Governor-General makes regulations for the purposes of subclause 4(4), the Minister must take into consideration any relevant recommendation made to the Minister under subclause (10).
- (12) The regulations must not fix a rate of levy greater than the rate recommended to the Minister:
- (a) in the case of regulations for the purposes of subclauses 4(1) and (3)—by the industry services body; and
  - (b) in the case of regulations for the purposes of subclause 4(4)—by the body mentioned in subclause (10) of this clause.

**7 Transitional—regulations**

- (1) This clause applies to regulations if:
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- (a) the regulations were made for the purposes of a particular provision of the *Horticultural Levy Act 1987*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

## Schedule 16—Laying chickens

### 1 Definitions

In this Schedule:

**chicken** means a chicken hatched from the egg of a domesticated fowl.

**hatchery** means a hatchery where chickens are hatched for commercial purposes.

**industry services body** has the same meaning as in the *Egg Industry Service Provision Act 2002*.

**laying chicken** means a female chicken that is to be raised for the production of eggs.

### 2 Number of chickens not exceeding 106 may be taken to be 100 chickens

For the purposes of this Schedule, if the proprietor of a hatchery, in accordance with the practice of the poultry industry, treats a number of chickens (not exceeding 106) as 100 chickens, that number of chickens is taken to be 100 chickens.

### 3 Imposition of levy

- (1) Levy is imposed on laying chickens hatched after the commencement of this Schedule.
- (2) Levy is not imposed by this Schedule on laying chickens hatched at a hatchery in a financial year if less than 1,000 laying chickens are hatched at that hatchery in that year.
- (3) Levy is not imposed by this Schedule on laying chickens that die, or are destroyed, at the hatchery at which they were hatched within 48 hours after being hatched.

#### **4 Rate of levy**

The rate of levy imposed by this Schedule is an amount in respect of each laying chicken equal to the sum of:

- (a) such amount as is prescribed by the regulations for the purposes of this paragraph; and
- (b) 0.21 cent or, if another amount (not exceeding 0.33 cent) is prescribed by the regulations for the purposes of this paragraph, the other amount.

Note: Paragraph (b) identifies amounts that, under the *Australian Animal Health Council (Live-stock Industries) Funding Act 1996*, are destined for the Australian Animal Health Council.

#### **5 Who pays the levy**

Levy imposed by this Schedule on laying chickens is payable by the proprietor of the hatchery where the chickens are hatched.

#### **6 Regulations**

- (1) Regulations must not be made prescribing an amount for the purposes of paragraph 4(a) of this Schedule unless the industry services body has made a recommendation to the Minister with respect to the amount to be prescribed by the regulations for the purposes of that paragraph.
- (2) Before the Governor-General makes a regulation prescribing an amount for the purposes of paragraph 4(b) of this Schedule, the Minister must take into consideration any relevant recommendation made to the Minister by the industry services body.
- (4) Regulations must not be made for the purposes of paragraph 4(a) or (b) of this Schedule prescribing an amount that is greater than the amount recommended.

#### **7 Transitional—regulations**

- (1) This clause applies to regulations if:
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- (a) the regulations were made for the purposes of a particular provision of the *Laying Chicken Levy Act 1988*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

**8 Transitional—declarations**

- (1) This clause applies to a declaration if:
- (a) the declaration was made for the purposes of a particular provision of the *Laying Chicken Levy Act 1988*; and
  - (b) the declaration was in force immediately before the commencement of this clause.
- (2) The declaration has effect, after the commencement of this clause, as if it had been made for the purposes of the corresponding provision of this Schedule.

## **Schedule 17—Live-stock slaughter**

### **1 Definitions**

In this Schedule:

***lamb*** means a sheep that has not cut a permanent incisor tooth.

***live-stock*** means sheep, lambs and goats.

***processor***, in relation to live-stock, means the person who is the owner of the carcasses of the live-stock immediately after the hot carcase weight of the live-stock would normally be determined.

***sheep*** does not include lambs.

### **2 Imposition of levy**

- (1) Levy is imposed on the slaughter at an abattoir of live-stock for human consumption, if the slaughter occurs after the commencement of this Schedule.
- (2) Levy is not imposed by this Schedule:
  - (a) on the slaughter of live-stock whose carcasses are, under a law of the Commonwealth or of a State or Territory, condemned or rejected as being unfit for human consumption; or
  - (b) on the slaughter of live-stock for consumption by the owner of the live-stock, or by members of the owner's family or by the owner's employees.
- (3) The regulations may provide that no amount of levy is payable by processors of live-stock under this Schedule.
- (4) Despite anything else in this Schedule, if a regulation of the kind referred to in subclause (3) is made, an amount of levy is not payable under this Schedule on the slaughter of live-stock in respect of any period while the regulation is in force.

### 3 Rate of levy

#### *Rate of levy on slaughter of sheep*

- (1) The rate of levy imposed by this Schedule on the slaughter of each head of sheep is the sum of the following amounts:
- (a) the prescribed amount;
  - (b) the prescribed amount.

Note 1: Paragraph (a) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the body declared under section 60 of that Act to be the meat processor marketing body.

Note 2: Paragraph (b) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the body declared under section 60 of that Act to be the meat processor research body.

#### *Rate of levy on slaughter of lambs*

- (2) The rate of levy imposed by this Schedule on the slaughter of each head of lambs is the sum of the following amounts:
- (a) the prescribed amount;
  - (b) the prescribed amount.

Note 1: Paragraph (a) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the body declared under section 60 of that Act to be the meat processor marketing body.

Note 2: Paragraph (b) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the body declared under section 60 of that Act to be the meat processor research body.

#### *Rate of levy on slaughter of goats*

- (3) The rate of levy imposed by this Schedule on the slaughter of each head of goats is the sum of the following amounts:
- (a) the prescribed amount;
  - (b) the prescribed amount.

Note 1: Paragraph (a) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the body declared under section 60 of that Act to be the meat processor marketing body.



Note 2: Paragraph (b) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the body declared under section 60 of that Act to be the meat processor research body.

#### **4 Who pays the levy**

Levy imposed by this Schedule payable on the slaughter of live-stock is payable by the processor of the live-stock.

#### **5 Regulations**

- (1) The Minister may, by notice in the *Gazette*, declare a body to be the body whose recommendations about the amount to be prescribed for the purposes of paragraph 3(1)(a), 3(1)(b), 3(2)(a), 3(2)(b), 3(3)(a) or 3(3)(b) of this Schedule are to be taken into consideration under subclause (2).
- (2) If a declaration is in force under subclause (1), then, before the Governor-General makes regulations prescribing an amount for the purpose of the paragraph to which the declaration relates, the Minister must take into consideration any relevant recommendation made to the Minister by the body specified in the declaration in relation to that paragraph.
- (3) If there is no declaration in force under subclause (1), then, before the Governor-General makes regulations prescribing an amount for the purposes of paragraph 3(1)(a), 3(1)(b), 3(2)(a), 3(2)(b), 3(3)(a) or 3(3)(b) of this Schedule, the Minister must take into consideration any relevant recommendation made to the Minister by:
  - (a) in relation to regulations for the purposes of paragraph 3(1)(a), 3(2)(a) or 3(3)(a) of this Schedule—the body declared under section 60 of the *Australian Meat and Live-stock Industry Act 1997* to be the meat processor marketing body; and
  - (b) in relation to regulations for the purposes of paragraph 3(1)(b), 3(2)(b) or 3(3)(b) of this Schedule—the body declared under section 60 of the *Australian Meat and*

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*Live-stock Industry Act 1997* to be the meat processor research body.

- (4) Before a body mentioned in subclause (3) makes such a recommendation to the Minister, the body must consult with the persons who are required to pay the levy concerned.
- (5) The regulations must not, for the purposes of paragraph 3(1)(a), 3(1)(b), 3(2)(a), 3(2)(b), 3(3)(a) or 3(3)(b) of this Schedule, prescribe an amount greater than the amount recommended to the Minister for the purposes of that paragraph under subclause (2) or (3).

## **Schedule 18—Live-stock transactions**

### **1 Definitions**

In this Schedule:

*industry marketing body* has the same meaning as in Part 3 of the *Australian Meat and Live-stock Industry Act 1997*.

*industry research body* has the same meaning as in Part 3 of the *Australian Meat and Live-stock Industry Act 1997*.

*lamb* means a sheep that has not cut a permanent incisor tooth.

*live-stock* means sheep, lambs and goats.

*sheep* does not include lambs.

*slaughter* means slaughter at an abattoir for human consumption.

### **2 Related companies**

For the purposes of this Schedule, the question whether companies were or are related to each other is to be determined in the same manner as the question whether 2 corporations are related to each other is determined under the *Corporations Act 2001*.

### **3 Imposition of levy**

(1) Levy is imposed:

- (a) on each transaction entered into after the commencement of this Schedule by which the ownership of live-stock is transferred from one person to another; or
- (b) on the delivery after the commencement of this Schedule of live-stock to a processor otherwise than because of a sale to the processor; or

Clause 3

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- (c) on the slaughter by a processor after the commencement of this Schedule of live-stock purchased by the processor and held for a period of more than 30 days after the day of the purchase and before the day of the slaughter; or
  - (d) on the slaughter by a processor after the commencement of this Schedule of live-stock in respect of which levy would not be payable under paragraph (a), (b) or (c).
- (2) Levy is not imposed by this Schedule:
- (a) on the sale of live-stock at auction to the vendor; or
  - (b) on the sale or delivery of live-stock between related companies, unless the company buying or taking delivery was or is a processor; or
  - (c) on the delivery of live-stock to a processor for slaughter on behalf of the person delivering the live-stock if:
    - (i) the delivery occurs within 14 days after the live-stock were or are acquired by the person; and
    - (ii) the live-stock are afterwards slaughtered; and
    - (iii) the person continues to own the live-stock immediately after their hot carcase weight would normally be determined; or
  - (d) on the sale or delivery of live-stock to a processor, if the live-stock are not, at the time of the sale or delivery, fit for human consumption under any applicable law of the Commonwealth or of a State or Territory; or
  - (e) in circumstances where the ownership of the live-stock changed or changes:
    - (i) as a result of a sale or transfer ordered by a court in proceedings under the *Family Law Act 1975*; or
    - (ii) by devolution on the death of the owner of the live-stock; or
    - (iii) on the happening of events referred to in subsection 70-100(1) of the *Income Tax Assessment Act 1997*; or
  - (f) in such other circumstances (if any) as are prescribed by the regulations.

- 
- (3) If live-stock are delivered to a processor, otherwise than because of a sale to the processor, for fattening or agistment for a period before slaughter by the processor, the live-stock:
- (a) are taken not to have been delivered to the processor for the purposes of paragraph (1)(b) unless they are slaughtered at the end of that period; and
  - (b) if they are slaughtered at the end of that period, are taken to have been delivered to the processor immediately before their slaughter.

#### **4 Rate of levy**

##### *Rate of levy on sheep*

- (1) The rate of levy imposed by this Schedule on each head of sheep is the sum of the following amounts:
- (a) the prescribed amount;
  - (b) the prescribed amount;
  - (c) the prescribed amount (not exceeding 15 cents).
- Note 1: Paragraph (a) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the industry marketing body.
- Note 2: Paragraph (b) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the industry research body.
- Note 3: Paragraph (c) identifies amounts that, under the *Australian Animal Health Council (Live-stock Industries) Funding Act 1996*, are destined for the Australian Animal Health Council.
- (2) For the purposes of subclause (1), a ewe with a lamb at foot are together taken to constitute a single head of sheep.

##### *Rate of levy on lambs*

- (3) The rate of levy imposed by this Schedule on each head of lambs (other than a lamb to which subclause (2) applies) is the sum of the following amounts:
- (a) the prescribed amount;

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- (b) the prescribed amount;
- (c) the prescribed amount (not exceeding 15 cents).

- Note 1: Paragraph (a) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the industry marketing body.
- Note 2: Paragraph (b) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the industry research body.
- Note 3: Paragraph (c) identifies amounts that, under the *Australian Animal Health Council (Live-stock Industries) Funding Act 1996*, are destined for the Australian Animal Health Council.

*Rate of levy on goats*

- (4) The rate of levy imposed by this Schedule on each head of goats is the sum of the following amounts:
- (a) the prescribed amount;
  - (b) the prescribed amount;
  - (c) the prescribed amount (not exceeding 15 cents).

- Note 1: Paragraph (a) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the industry marketing body.
- Note 2: Paragraph (b) identifies amounts that, under the *Australian Meat and Live-stock Industry Act 1997*, are destined for the industry research body.
- Note 3: Paragraph (c) identifies amounts that, under the *Australian Animal Health Council (Live-stock Industries) Funding Act 1996*, are destined for the Australian Animal Health Council.

- (5) For the purposes of subclause (4), a nanny-goat with a kid at foot are together taken to constitute a single head of goats.

## 5 Who pays the levy

- (1) Levy imposed by this Schedule on a transaction by paragraph 3(1)(a) of this Schedule is payable by the person who owned the live-stock immediately before the transaction was entered into.

- (2) Levy imposed by this Schedule on a delivery of live-stock by paragraph 3(1)(b) of this Schedule is payable by the person who owned the live-stock immediately before the delivery.
- (3) Levy imposed by this Schedule on the slaughter of live-stock by paragraph 3(1)(c) or 3(1)(d) of this Schedule is payable by the person who owned the live-stock at the time of the slaughter.

## **6 Regulations**

- (1) The Minister may, by notice in the *Gazette*, declare a body to be the body whose recommendations about the amount to be prescribed by the regulations for the purposes of paragraph 4(1)(a), 4(1)(b), 4(1)(c), 4(3)(a), 4(3)(b), 4(3)(c), 4(4)(a), 4(4)(b) or 4(4)(c) of this Schedule are to be taken into consideration under subclause (2).
- (2) If a declaration is in force under subclause (1), then, before the Governor-General makes regulations for the purposes of the paragraph to which the declaration relates, the Minister must take into consideration any relevant recommendation made to the Minister by the body specified in the declaration in relation to the paragraph.
- (3) If there is no declaration in force under subclause (1), then, before the Governor-General makes regulations for the purposes of paragraph 4(1)(a), 4(1)(b), 4(3)(a), 4(3)(b), 4(4)(a) or 4(4)(b) of this Schedule, the Minister must take into consideration any relevant recommendation made to the Minister by:
  - (a) in relation to regulations for the purposes of paragraph 4(1)(a), 4(3)(a) or 4(4)(a) of this Schedule—the industry marketing body; and
  - (b) in relation to regulations for the purposes of paragraph 4(1)(b), 4(3)(b) or 4(4)(b) of this Schedule—the industry research body.
- (4) Before a body mentioned in subclause (3) makes such a recommendation to the Minister, the body must consult with the persons who are required to pay the levy concerned.

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- (5) The regulations must not, for the purposes of paragraph 4(1)(a), 4(1)(b), 4(3)(a), 4(3)(b), 4(4)(a) or 4(4)(b) of this Schedule, prescribe an amount greater than the amount recommended to the Minister for the purposes of that paragraph under subclause (2) or (3).

**8 Transitional—regulations**

- (1) This clause applies to regulations if:
- (a) the regulations were made for the purposes of a particular provision of the *Live-stock Transactions Levy Act 1997*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

**9 Transitional—declarations**

- (1) This clause applies to a declaration if:
- (a) the declaration was made for the purposes of a particular provision of the *Live-stock Transactions Levy Act 1997*; and
  - (b) the declaration was in force immediately before the commencement of this clause.
- (2) The declaration has effect, after the commencement of this clause, as if it had been made for the purposes of the corresponding provision of this Schedule.



## **Schedule 19—Meat chickens**

### **1 Definitions**

In this Schedule:

**chicken** means a chicken hatched from an egg of a domesticated fowl.

**hatchery** means a hatchery where chickens are hatched for commercial purposes.

**meat chicken** means a chicken that is to be raised as a meat chicken.

**R&D authority**, in relation to a levy, means the R&D Corporation established under the *Primary Industries Research and Development Act 1989* to which the levy is attached.

**R&D Corporation** has the same meaning as in the *Primary Industries Research and Development Act 1989*.

### **2 Imposition of levy**

- (1) Levy is imposed in respect of meat chickens hatched after the commencement of this Schedule.
- (2) Levy is not imposed by this Schedule in respect of meat chickens hatched at a hatchery in a financial year if less than 20,000 meat chickens are hatched at that hatchery in that year.
- (3) Levy is not imposed by this Schedule in respect of meat chickens that die, or are destroyed, at the hatchery at which they were hatched within 48 hours after being hatched.

### 3 Rate of levy

The rate of levy imposed by this Schedule is an amount in respect of each meat chicken equal to the sum of:

- (a) such amount as is prescribed for the purposes of this paragraph; and
- (b) such amount (not exceeding 0.05 cent) as is prescribed for the purposes of this paragraph.

Note: Paragraph (b) identifies amounts that, under the *Australian Animal Health Council (Live-stock Industries) Funding Act 1996*, are destined for the Australian Animal Health Council.

### 4 Who pays the levy

Levy imposed by this Schedule in respect of meat chickens is payable by the proprietor of the hatchery in which the chickens were hatched.

### 5 Regulations

- (1) Before the Governor-General makes regulations prescribing an amount for the purposes of paragraph 3(a) of this Schedule, the Minister must take into consideration any relevant recommendation made to the Minister by the R&D Authority. Regulations must not be made prescribing an amount that is greater than the amount last recommended by the R&D Authority to the Minister.
- (2) Before the Governor-General makes regulations prescribing an amount for the purposes of paragraph 3(b) of this Schedule, the Minister must take into consideration any relevant recommendation made to the Minister by:
  - (a) the Australian Chicken Meat Federation Incorporated; or
  - (b) if a declaration under subclause (3) is in force, the body specified in the declaration.

The regulations must not prescribe an amount greater than the amount last recommended to the Minister by the Australian

Chicken Meat Federation Incorporated or the body specified in the declaration, as the case requires.

- (3) The Minister may, by notice in the *Gazette*, declare a body specified in the notice to be the body representing the Australian chicken meat industry for the purposes of this clause.

## **6 Transitional—regulations**

- (1) This clause applies to regulations if:
- (a) the regulations were made for the purposes of a particular provision of the *Meat Chicken Levy Act 1969*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

## **7 Transitional—declarations**

- (1) This clause applies to a declaration if:
- (a) the declaration was made for the purposes of a particular provision of the *Meat Chicken Levy Act 1969*; and
  - (b) the declaration was in force immediately before the commencement of this clause.
- (2) The declaration has effect, after the commencement of this clause, as if it had been made for the purposes of the corresponding provision of this Schedule.

## Schedule 20—Oilseeds

### 1 Definitions

In this Schedule:

**growers' organisation** means the organisation known as Grain Producers Australia or such other organisation as is prescribed for the purposes of this definition.

**leviable amount**, in relation to a levy year, means:

- (a) \$25; or
- (b) if, before the commencement of the levy year, another amount is prescribed in relation to that year, that prescribed amount.

**leviable oilseeds** means:

- (a) seeds of the kind known as sunflower seed, linseed, soy bean, safflower seed or rape seed; or
- (b) seeds of another kind from which oil can be obtained and which are prescribed by the regulations for the purposes of this definition.

**value** means the value as worked out in accordance with the regulations.

### 2 Levy year

For the purposes of this Schedule, a levy year consists of a financial year.

### 3 Delivery

(1) If:

- (a) a producer of leviable oilseeds causes or permits the oilseeds to be:
  - (i) delivered to another person; or

- (ii) taken out of the producer's possession or control by another person; or
    - (b) leviable oilseeds are taken out of the possession or control of the producer by another person in accordance with a marketing law;
- the producer of those leviable oilseeds is taken, for the purposes of this Schedule, to have delivered the oilseeds to the other person.
- (2) For the purposes of this Schedule, if a producer of leviable oilseeds delivers the oilseeds to a person for carriage (either by that person or by a succession of persons beginning with that person) to another person (the *receiver*) otherwise than for further carriage, the delivery is taken to have been to the receiver.

#### **4 Producer**

- (1) This clause applies if the ownership of any leviable oilseeds passes from the producer of the oilseeds to a person in a way that does not involve, or to a number of persons in succession in ways none of which involves, the delivery of oilseeds to any person.
- (2) A reference in this Schedule to the *producer* must, in relation to those oilseeds, be read as a reference to that person or to the last of those persons, as the case may be.

#### **5 Application of regulations**

- (1) This clause applies if a regulation made for the purposes of the definition of *leviable oilseeds* in clause 1 commences during a levy year.
- (2) A reference in this Schedule to leviable oilseeds delivered or processed in that levy year does not include a reference to any seeds of the kind prescribed by that regulation that were delivered or processed, as the case may be, before that commencement.

## 6 Imposition of levy

- (1) Levy is imposed on leviable oilseeds produced in Australia (whether before or after the commencement of this Schedule).
- (2) Levy is not imposed by this Schedule on leviable oilseeds unless, on or after the date that is the relevant date in relation to the oilseeds, the producer of the oilseeds:
  - (a) delivers the oilseeds to another person, otherwise than for storage on behalf of the producer; or
  - (b) processes the oilseeds.
- (3) In subclause (2), the *relevant date* means:
  - (a) in relation to leviable oilseeds that are seeds referred to in paragraph (a) of the definition of *leviable oilseeds* in clause 1—the date of the commencement of this Schedule; or
  - (b) in the case of leviable oilseeds prescribed for the purposes of the definition of *leviable oilseeds* in clause 1, where the regulation concerned is covered by clause 10—the date of commencement of this clause; or
  - (c) in the case of leviable oilseeds prescribed for the purposes of the definition of *leviable grain legumes* in clause 1, where the regulation concerned is not covered by clause 10—the date of commencement of the regulation concerned.
- (4) If, in a levy year:
  - (a) leviable oilseeds are delivered to a particular person by producers of the oilseeds; and
  - (b) apart from this subclause, the amount of levy in respect of the oilseeds would be less than the leviable amount;levy is not imposed by this Schedule on the oilseeds.
- (5) If:
  - (a) leviable oilseeds are processed by or for the producer of the oilseeds; and
  - (b) the producer uses the oilseeds, or all of the products and by-products of the processing, for domestic purposes but not for commercial purposes;

levy is not imposed by this Schedule on the oilseeds.

- (6) If, in a levy year:
- (a) a producer processes leviable oilseeds that he or she has produced; and
  - (b) paragraph (5)(b) does not apply in respect of the oilseeds; and
  - (c) apart from this subclause, the amount of levy in respect of the oilseeds would be less than the leviable amount;
- levy is not imposed by this Schedule on the oilseeds.

## **7 Rate of levy**

The rate of levy imposed by this Schedule is:

- (a) 1% of the value of the leviable oilseeds; or
- (b) if a different rate is prescribed by the regulations—that different rate.

## **8 Who pays the levy**

Levy imposed by this Schedule on leviable oilseeds is payable by the producer of the oilseeds.

## **9 Regulations**

- (1) Before the Governor-General makes regulations for the purposes of:
- (a) the definition of *leviable amount* in clause 1; or
  - (b) paragraph (b) of the definition of *leviable oilseeds* in clause 1; or
  - (c) clause 7;
- the Minister must take into consideration any relevant recommendation made to the Minister by the growers' organisation.
- (2) If there is no growers' organisation, then, before the Governor-General makes regulations for the purposes of clause 7,

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the Minister must take into consideration any relevant recommendation made to the Minister by the Research and Development Corporation established under the *Grains Research and Development Corporation Regulations 1990*.

- (3) Before that Research and Development Corporation makes such a recommendation to the Minister, it must consult with the persons who are required to pay the levy concerned.
- (4) The regulations must not, for the purposes of clause 7, prescribe a rate of levy greater than the rate recommended to the Minister under subclause (1) or (2).

**10 Transitional—regulations**

- (1) This clause applies to regulations if:
  - (a) the regulations were made for the purposes of a particular provision of the *Oilseeds Levy Act 1977*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.



## Schedule 21—Pasture seeds

### 1 Definitions

In this Schedule:

**growers' organisation** means the organisation known as Grain Producers Australia or such other organisation as is prescribed for the purposes of this definition.

**leviable seed** means seed of a plant of a species specified in the table in subclause 5(1).

### 2 Imposition of levy

Levy is imposed on leviable seed:

- (a) harvested in Australia (whether before or after the commencement of this Schedule); and
- (b) certified under a certification scheme after the commencement of this Schedule.

### 3 Rate of levy

The rate of levy imposed by this Schedule in respect of any leviable seed of a plant species is the amount per tonne specified in the column headed **Rate of levy** in the table in subclause 5(1).

### 4 Who pays the levy

Levy imposed by this Schedule on leviable seed is payable by the producer of the seed.

### 5 Pasture seed species

- (1) The following table sets out specified species for the purposes of the definition of **leviable seed** in clause 1:

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| <b>Kind of plant and rate of levy</b> |                               |                    |                     |
|---------------------------------------|-------------------------------|--------------------|---------------------|
| <b>Item</b>                           | <b>Species</b>                | <b>Common name</b> | <b>Rate of levy</b> |
| 1                                     | <i>Medicago littoralis</i>    | Strand medic       | \$10.00/tonne       |
| 2                                     | <i>Medicago murex</i>         | Murex medic        | \$10.00/tonne       |
| 3                                     | <i>Medicago polymorpha</i>    | Burr medic         | \$10.00/tonne       |
| 4                                     | <i>Medicago rugosa</i>        | Gama medic         | \$10.00/tonne       |
| 5                                     | <i>Medicago sativa</i>        | Lucerne            | \$15.00/tonne       |
| 6                                     | <i>Medicago scutellata</i>    | Snail medic        | \$10.00/tonne       |
| 7                                     | <i>Medicago sphaerocarpos</i> | Sphere medic       | \$10.00/tonne       |
| 8                                     | <i>Medicago tornata</i>       | Disc medic         | \$10.00/tonne       |
| 9                                     | <i>Medicago truncatula</i>    | Barrel medic       | \$10.00/tonne       |
| 10                                    | <i>Ornithopus compressus</i>  | Yellow serradella  | \$10.00/tonne       |
| 11                                    | <i>Trifolium alexandrinum</i> | Berseem clover     | \$15.00/tonne       |
| 12                                    | <i>Trifolium balansae</i>     | Balansa clover     | \$15.00/tonne       |
| 13                                    | <i>Trifolium fragiferum</i>   | Strawberry clover  | \$15.00/tonne       |
| 14                                    | <i>Trifolium hirtum</i>       | Rose clover        | \$15.00/tonne       |
| 15                                    | <i>Trifolium pratense</i>     | Red clover         | \$15.00/tonne       |

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| <b>Kind of plant and rate of levy</b> |                               |                     |                     |
|---------------------------------------|-------------------------------|---------------------|---------------------|
| <b>Item</b>                           | <b>Species</b>                | <b>Common name</b>  | <b>Rate of levy</b> |
| 16                                    | <i>Trifolium repens</i>       | White clover        | \$15.00/tonne       |
| 17                                    | <i>Trifolium resupinatum</i>  | Persian clover      | \$15.00/tonne       |
| 18                                    | <i>Trifolium semipilosum</i>  | Kenya white clover  | \$15.00/tonne       |
| 19                                    | <i>Trifolium subterraneum</i> | Subterranean clover | \$11.00/tonne       |
| 20                                    | <i>Trifolium vesiculosum</i>  | Arrow leaf clover   | \$15.00/tonne       |

- (2) The Minister may, by legislative instrument, declare that the table is to be taken to be amended in a manner specified in the instrument, and that declaration has effect accordingly.
- (3) Before making an instrument under subclause (2), the Minister must take into consideration any relevant recommendation made to the Minister by the growers' organisation.
- (3A) If there is no growers' organisation, then, before the Minister makes an instrument under subclause (2), the Minister must take into consideration any relevant recommendation made to the Minister by the Rural Industries Research and Development Corporation established under section 9 of the *Primary Industries Research and Development Act 1989*.
- (3B) Before the Rural Industries Research and Development Corporation makes such a recommendation to the Minister, it must consult with the persons who are required to pay the levy concerned.
- (4) The table in subclause (1) is not to be varied so that it sets out a rate of levy that is greater than the rate recommended to the Minister under subclause (3) or (3A).

**6 Transitional—instruments**

- (1) This clause applies to an instrument (other than *Pasture Seed Levy Declaration No. 1 of 1998*) if:
  - (a) the instrument was made for the purposes of a particular provision of the *Pasture Seed Levy Act 1989*; and
  - (b) the instrument was in force immediately before the commencement of this clause.
- (2) The instrument has effect, after the commencement of this clause, as if it had been made for the purposes of the corresponding provision of this Schedule.

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## Schedule 22—Pig slaughter

### 1 Definitions

In this Schedule:

*industry services body* has the same meaning as in the *Pig Industry Act 2001*.

*levy* means an amount of the levy.

### 2 Imposition of levy

Levy is imposed on the slaughter at an abattoir of pigs for sale for human consumption (whether or not the carcasses are subsequently used for human consumption), if the slaughter occurs after the commencement of this Schedule.

### 3 Rate of levy

The rate of the levy imposed by this Schedule in respect of pigs is an amount in respect of each pig slaughtered equal to the sum of:

- (a) such amount as is prescribed by the regulations for the purposes of this paragraph; and
- (b) such amount as is prescribed by the regulations for the purposes of this paragraph; and
- (c) such amount (not exceeding 50 cents) as is prescribed by the regulations for the purposes of this paragraph.

Note 1: Paragraph (a) identifies amounts that are available for *R&D payments* under section 9 of the *Pig Industry Act 2001*.

Note 2: Paragraph (b) identifies amounts that are available for *marketing payments* under section 9 of the *Pig Industry Act 2001*.

Note 3: Paragraph (c) identifies amounts that, under the *Australian Animal Health Council (Live-stock Industries) Funding Act 1996*, are destined for the Australian Animal Health Council.

#### 4 Who pays the levy

Levy imposed by this Schedule on the slaughter of a pig is payable by the producer.

#### 5 Regulations

- (1) Before the Governor-General makes regulations prescribing an amount for the purposes of paragraph 3(a) of this Schedule, the Minister must take into consideration any relevant recommendation made to the Minister by the industry services body. The regulations must not prescribe an amount that is greater than the amount last recommended by that body to the Minister.
- (1A) Before the industry services body makes a recommendation to the Minister under subclause (1), it must consult with the persons who are required to pay the levy concerned.
- (2) Before the Governor-General makes regulations prescribing an amount for the purposes of paragraph 3(b) of this Schedule, the Minister must take into consideration any relevant recommendation made to the Minister by the industry services body. The regulations must not prescribe an amount that is greater than the amount last recommended by the body to the Minister.
- (3) If a declaration is in force under subclause (4), then, before the Governor-General makes regulations prescribing an amount for the purpose of paragraph 3(c) of this Schedule, the Minister must take into consideration any relevant recommendation made to the Minister by the body specified in the declaration. The regulations must not prescribe an amount greater than the amount last recommended to the Minister by the body specified in the declaration.
- (4) The Minister may, by notice in the *Gazette*, declare a body specified in the notice to be the body representing the Australian pig slaughter industry for the purposes of this clause.

**6 Transitional—regulations**

- (1) This clause applies to regulations if:
  - (a) the regulations were made for the purposes of a particular provision of the *Pig Slaughter Levy Act 1971*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

**7 Transitional—declarations**

- (1) This clause applies to a declaration if:
  - (a) the declaration was made for the purposes of a particular provision of the *Pig Slaughter Levy Act 1971*; and
  - (b) the declaration was in force immediately before the commencement of this clause.
- (2) The declaration has effect, after the commencement of this clause, as if it had been made for the purposes of the corresponding provision of this Schedule.

## Schedule 23—Rice

### 1 Definitions

In this Schedule:

**leviable rice** means rice of a variety that is specified by the regulations as leviable rice for the purposes of this Schedule.

**rice industry body** means:

- (a) a State marketing authority; or
- (b) the Rice Growers' Association of Australia; or
- (c) the Ricegrowers' Co-operative Limited; or
- (d) any other organisation prescribed by the regulations as a rice industry body for the purposes of this Schedule.

**season** means a period of 12 months beginning on 1 October in any year.

**State marketing authority:**

- (a) in relation to New South Wales—means the Rice Marketing Board for New South Wales; or
- (b) in relation to a State other than New South Wales—means:
  - (i) an authority of the State; or
  - (ii) an incorporated company all the shares in which are beneficially owned by the State;

where:

- (iii) the functions of the authority or company consist of, or include, functions relating to the marketing of rice; and
- (iv) the authority or company is specified in the regulations.

### 2 Imposition of levy

Levy is imposed on leviable rice that is:

- (a) produced in Australia (whether before or after the commencement of this clause); and



- (b) delivered to a processor after the commencement of this Schedule.

### 3 Rate of levy

- (1) The rate of levy imposed by this Schedule is the amount per tonne specified by the regulations for the purposes of this subclause. This subclause has effect subject to subclause (7).
- (3) The regulations may specify:
- (a) different rates for different varieties of rice; and
  - (b) different rates for rice harvested in different seasons.
- (4) Subclause (3) does not, by implication, limit the application of subsection 33(3A) of the *Acts Interpretation Act 1901*.
- (5) The regulations must not specify a rate of levy imposed by this Schedule for a variety of rice unless the rate is recommended to the Minister by a rice industry body.
- (6) Before a recommendation is made to the Minister under subclause (5), the body making the recommendation must consult with each other body that is a rice industry body.
- (6A) If the recommendation relates to a variety of rice that is harvested in a State that has a State marketing authority and the recommendation is not made by the State marketing authority, the State marketing authority must, in writing, endorse the recommendation.
- (7) If:
- (a) the regulations have specified a rate of levy imposed by this Schedule for a variety of rice harvested in a particular season; and
  - (b) the regulations have not later specified another rate of levy imposed by this Schedule for that variety;
- the rate of levy imposed by this Schedule for rice of that variety harvested in a later season is the rate referred to in paragraph (a).

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- (8) A recommendation to the Minister under this clause may be made on behalf of a State marketing authority by a person:
- (a) who is an agent of the authority; and
  - (b) who is authorised by the authority to make a recommendation on behalf of the authority under this clause.

**4 Who pays the levy**

Levy imposed by this Schedule on leviable rice is payable by the producer of the rice.

**6 Regulations**

- (1) Before the Governor-General makes regulations for the purposes of clause 1, the Minister must take into consideration any relevant recommendation made to the Minister by a rice industry body.
- (2) The regulations must not, for the purposes of subclause 3(1), specify a rate of levy greater than the rate recommended to the Minister under subclause 3(5).

**7 Transitional—regulations**

- (1) This clause applies to regulations if:
  - (a) the regulations were made for the purposes of a particular provision of the *Rice Levy Act 1991*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

**9 Transitional—authorisations**

- (1) This clause applies to an authorisation if:
  - (a) the authorisation was made for the purposes of a particular provision of the *Rice Levy Act 1991*; and

- (b) the authorisation was in force immediately before the commencement of this clause.
- (2) The authorisation has effect, after the commencement of this clause, as if it had been made for the purposes of the corresponding provision of this Schedule.

## Schedule 24—Sugar cane

### 1 Definitions

In this Schedule:

*season* means the period that:

- (a) begins on 1 March in a year; and
- (b) ends on 28 February in the following year.

*sugar cane* means:

- (a) stalks (whether whole or not) of the sugar cane plant; or
- (b) stalks (whether whole or not) and leaves of the sugar cane plant.

*sugar industry organisations* means the organisations prescribed by the regulations for the purposes of this definition.

### 2 Processing establishments

For the purposes of this Schedule, premises in Australia are a *processing establishment* during a season if sugar cane processed at those premises during the season amounts, or amounted, to 3,000 tonnes or more.

### 3 Imposition of levy

- (1) Levy is imposed on sugar cane if:
  - (a) the sugar cane is sold to a processing establishment after the commencement of this clause; or
  - (b) the sugar cane is grown by a processing establishment and, after the commencement of this clause, is processed by the establishment; or
  - (c) the sugar cane is processed by a processing establishment after the commencement of this clause on behalf of the owner of the sugar cane.

- (2) For the purpose of subclause (1), sugar cane is taken to be sold to a processing establishment when the first payment for the sugar cane is made, whether the payment represents the whole, or part only, of the purchase price for the sugar cane.

#### **4 Rate of levy**

The rate of levy imposed by this Schedule on sugar cane is 70 cents per tonne or such other rate as is prescribed by the regulations for the purposes of this clause.

#### **5 Who pays the levy**

Levy imposed by this Schedule on sugar cane is payable:

- (a) as to 50% of the levy—by the producer of the sugar cane;  
and
- (b) as to the remainder of the levy—by the processor of the sugar cane.

#### **6 Regulations**

- (1) Before the Governor-General makes regulations for the purposes of clause 4, the Minister must take into consideration any relevant recommendation arising out of consultations between the Minister and the sugar industry organisations.
- (2) If there are no sugar industry organisations, then, before the Governor-General makes regulations for the purposes of clause 4, the Minister must take into consideration any relevant recommendation made to the Minister by the body that is declared to be the industry services body under Part 3 of the *Sugar Research and Development Services Act 2013*.
- (3) Before the industry services body makes such a recommendation to the Minister, it must consult with the persons who are required to pay the levy concerned.

**Schedule 24** Sugar cane

Clause 6

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- (4) The regulations must not, for the purposes of clause 4, prescribe a rate of levy greater than the rate recommended to the Minister under subclause (1) or (2).

## Schedule 25—Wheat

### 1 Definitions

In this Schedule:

**growers' organisation** means the organisation known as Grain Producers Australia or such other organisation as is prescribed for the purposes of this definition.

**value** means sale value as ascertained in accordance with the regulations.

### 2 Delivery

- (1) If a producer of wheat permits the wheat to be:
  - (a) delivered to another person; or
  - (b) taken by another person out of the producer's possession or control;the producer is taken, for the purposes of this Schedule, to have delivered the wheat to the other person.
- (2) If a producer of wheat causes the wheat to be carried by a person or persons to another person (the **receiver**) who does not receive the wheat for the purpose of carrying it to a further destination, the wheat is taken, for the purposes of this Schedule, to have been delivered to the receiver.

### 3 Producer

If the ownership of wheat passes from the producer to a person, or to a number of persons in succession, without any delivery of the wheat, a reference in this Schedule to the **producer** is a reference to that person or the last of those persons, as the case may be.

#### **4 Imposition of levy**

- (1) Levy is imposed on wheat produced in Australia if the wheat is:
  - (a) delivered by the producer to another person (otherwise than for storage on behalf of the producer); or
  - (b) processed by or for the producer;after the commencement of this Schedule.
- (2) Levy is not imposed by this Schedule on wheat if:
  - (a) the wheat is processed by or for the producer; and
  - (b) all the products and by-products of the processing of that wheat are used by the producer for domestic purposes but not for commercial purposes.
- (3) If the total amount of levy that would, apart from this subclause, be imposed by this Schedule on:
  - (a) wheat delivered by a producer in a levy year; and
  - (b) wheat processed by or for the same producer in that levy year;is less than the prescribed minimum amount for that levy year, levy is not imposed by this Schedule on that wheat.

#### **5 Rate of levy**

The rate of levy imposed by this Schedule is:

- (a) 3% of the value of the wheat; or
- (b) if another percentage is prescribed by the regulations—that other percentage.

#### **6 Who pays the levy**

The levy imposed by this Schedule on wheat is payable by the producer of the wheat.



## 7 Regulations

- (1) Before the Governor-General makes any regulations for the purposes of clause 4 or 5, the Minister must take into consideration any relevant recommendation made to the Minister by the growers' organisation.
- (2) If there is no growers' organisation, then, before the Governor-General makes regulations for the purposes of paragraph 5(b) of this Schedule, the Minister must take into consideration any relevant recommendation made to the Minister by the Research and Development Corporation established under the *Grains Research and Development Corporation Regulations 1990*.
- (3) Before that Research and Development Corporation makes such a recommendation to the Minister, it must consult with the persons who are required to pay the levy concerned.
- (4) The regulations must not, for the purposes of paragraph 5(b) of this Schedule, prescribe a percentage greater than the percentage recommended to the Minister under subclause (1) or (2).

## 8 Transitional—regulations

- (1) This clause applies to regulations if:
  - (a) the regulations were made for the purposes of a particular provision of the *Wheat Levy Act 1989*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

## Schedule 26—Wine grapes

### 1 Definitions

In this Schedule:

**declared winemakers' organisation** has the same meaning as in the *Wine Australia Act 2013*.

**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.

**wine-making process** means:

- (a) a process that is a step in the manufacture of wine (including wine used, or intended for use, in the manufacture of brandy); and
- (b) a process that is a step in the production of grape spirit suitable for the fortifying of wine or the manufacture of brandy; and
- (c) the addition of single-strength grape juice or concentrated grape juice to wine;

but does not include:

- (d) the extraction of juice from grapes; or

- (e) the concentration of grape juice.

## **2 Use of prescribed goods in manufacture of wine**

For the purposes of this Schedule, prescribed goods are taken to have been used in the manufacture of wine if they are subjected to any wine-making process, whether or not that process or any other wine-making process is completed in respect of those prescribed goods.

## **3 Day on which prescribed goods used in manufacture of wine**

For the purposes of this Schedule, the day on which prescribed goods are taken to have been used in the manufacture of wine is the day on which they are first subjected to a wine-making process.

## **4 Quantity of fresh grapes equivalent to quantity of other prescribed goods**

- (1) For the purposes of this Schedule, the quantity of fresh grapes that is the equivalent of a quantity of prescribed goods other than fresh grapes is a number of tonnes equal to:
- (a) in the case of dried grapes—a number worked out by multiplying the number of tonnes of that quantity of dried grapes by 3; and
  - (b) in the case of grape juice—a number worked out by dividing the number of litres of that quantity of grape juice:
    - (i) in the case of single-strength grape juice—by 800 or, if another number is prescribed for the purposes of this subparagraph, that other number; and
    - (ii) in the case of concentrated grape juice—by a number that bears to the number referred to in subparagraph (i) the same proportion that the strength of the single-strength grape juice from which the concentrated grape juice was derived bears to the strength of the concentrated grape juice.

Clause 5

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- (2) For the purposes of this Schedule, the number of tonnes in a quantity of prescribed goods that are not fresh grapes is to be taken to be the fresh grape equivalent of the goods.

## 5 Wineries

For the purposes of this Schedule, premises are taken to be a winery during a year if the quantity (if any) of fresh grapes, together with the fresh grape equivalent of the quantity (if any) of prescribed goods other than fresh grapes, used in the manufacture of wine at those premises during:

- (a) that year; or  
(b) either of the immediately preceding 2 years (including years commencing before the commencement of this Schedule);  
amounts, or amounted, to not less than 5 tonnes.

## 6 Imposition of levy

- (1) Levy is imposed on prescribed goods used at a winery in Australia after the commencement of this Schedule in the manufacture of wine.
- (2) The regulations may exempt from levy imposed by this Schedule prescribed goods of a specified class.

## 7 Rate of levy

- (1) The levy imposed by this Schedule on prescribed goods used at a winery in a year is the sum of:
- (a) an amount calculated in accordance with the regulations in respect of that year; and  
(b) an amount at the rate of the research amount per tonne of the goods.
- (2) In this clause:

**research amount** means such amount as is prescribed.

## 8 Who pays the levy

Levy imposed by this Schedule in respect of any prescribed goods used at a winery during a year in the manufacture of wine is payable by the producer.

## 9 Regulations

- (4) A declared winemakers' organisation may make recommendations to the Minister with respect to regulations to be made for the purposes of the definition of **research amount** in subclause 7(2).
- (5) Before the Governor-General makes regulations for the purposes of the definition of **research amount** in subclause 7(2), the Minister must take into consideration any relevant recommendation made to the Minister under subclause (4).
- (6) The Minister may, by notice in the *Gazette*, declare a body to be a body whose recommendations about the amount to be prescribed for the purposes of the definition of **research amount** in subclause 7(2) are to be taken into consideration under subclause (7).
- (7) If a declaration is in force under subclause (6), then, before the Governor-General makes regulations for the purposes of the definition of **research amount** in subclause 7(2), the Minister must take into consideration any relevant recommendation made to the Minister by the body specified in the declaration.
- (8) If there is no:
  - (a) declared winemakers' organisation; or
  - (b) declaration in force under subclause (6);then, before the Governor-General makes regulations for the purposes of the definition of **research amount** in subclause 7(2), the Minister must take into consideration any relevant recommendation made to the Minister by Wine Australia continued in existence under the *Wine Australia Act 2013*.

Clause 10

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- (9) Before Wine Australia makes such a recommendation to the Minister, it must consult with the persons who are required to pay the levy concerned.
- (10) The regulations must not, for the purposes of the definition of *research amount* in subclause 7(2), prescribe an amount greater than the amount recommended to the Minister under subclause (4), (7) or (8).

**10 Transitional—regulations**

- (1) This clause applies to regulations if:
  - (a) the regulations were made for the purposes of a particular provision of the *Wine Grapes Levy Act 1979*; and
  - (b) the regulations were in force immediately before the commencement of this clause.
- (2) The regulations have effect, after the commencement of this clause, as if they had been made for the purposes of the corresponding provision of this Schedule.

**11 Transitional—determinations**

- (1) This clause applies to a determination if:
  - (a) the determination was made for the purposes of a particular provision of the *Wine Grapes Levy Act 1979*; and
  - (b) the determination was in force immediately before the commencement of this clause.
- (2) The determination has effect, after the commencement of this clause, as if it had been made for the purposes of the corresponding provision of this Schedule.

## **Schedule 27—Regulations may impose primary industries levies**

### **Part 1—Definitions**

#### **1 Definitions**

In this Schedule:

**animal** means any member, alive or dead, of the animal kingdom (other than a human being).

**animal product** means:

- (a) an animal; or
- (b) any part of an animal; or
- (c) anything produced by an animal; or
- (d) anything wholly or principally produced from, or wholly or principally derived from, an animal.

**designated body**, in relation to a particular product, has the meaning given by clause 13.

**forest operations** includes the production, growing or raising of forest products.

**horticultural products** has the same meaning as in the *Horticulture Marketing and Research and Development Services Act 2000*.

**horticulture** means the production, growing or raising of horticultural products.

**levy** means a levy imposed by regulations made for the purposes of Part 2 of this Schedule.

**plant** means any member, alive or dead, of the plant kingdom, and includes fungi.

**plant product** means:

Clause 1

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- (a) a plant; or
- (b) any part of a plant; or
- (c) anything produced by a plant; or
- (d) anything wholly or principally produced from, or wholly or principally derived from, a plant.

***produce of a primary industry*** means products that result from any of the following (whether or not any operations have been performed in relation to the products):

- (a) agriculture or the cultivation of land;
- (b) the maintenance of animals for commercial purposes;
- (c) forest operations;
- (d) fishing;
- (e) hunting or trapping;
- (f) horticulture;
- (g) any other primary industry activity.

***product*** means an animal product or a plant product (whether or not any operations have been performed in relation to the animal product or plant product).



## **Part 2—Regulations may impose levies on primary industry products**

### **2 Imposition of levy**

- (1) The regulations may impose a levy on one or more specified products in circumstances ascertained in accordance with the regulations.

Note: Products may be specified by name, by inclusion in a specified class, or in any other way.

- (2) The products must be produce of a primary industry.

### **3 Imposition of 2 or more levies**

This Part does not prevent the imposition of 2 or more levies, whether on the same products or on different products.

### **4 This Part does not authorise imposition of National Residue Survey Levy**

This Part does not authorise the imposition of a levy named National Residue Survey Levy.

### **5 Additional levies**

This Part does not prevent the imposition of a levy on a particular product in particular circumstances if another Schedule to this Act applies to the product, whether in those circumstances or in any other circumstances.

## Part 3—Rate of levy

### 6 Rate of levy

The rate of a levy is ascertained in accordance with the regulations.

### 7 Composite rate of levy

- (1) The rate of a levy may be expressed to be equal to the sum of such components as are prescribed.
- (2) Subclause (1) does not, by implication, limit the generality of clause 6.

### 8 Flexibility in relation to rates of levy

- (1) Different rates of the same levy may be prescribed for different kinds of products.
- (2) Subclause (1) does not, by implication, limit the generality of any other provision of this Part.
- (3) Subclause (1) does not, by implication, limit the application of subsection 33(3A) of the *Acts Interpretation Act 1901*.

### 9 Maximum rate of levy for animal products

- (1) The total rate of levy, or total rates of levies, that may be imposed on an animal product must not exceed whichever is the greatest of the following:
  - (a) \$5 per unit of the animal product;
  - (b) 35 cents per kilogram of the animal product;
  - (c) 7% of the value of the animal product.
- (2) Subclause (1) applies to animal products, whether or not any operations have been performed in relation to the products.

- (3) Subclause (1) does not apply to the marketing component, or the research and development component, of a levy imposed under Part 2 of this Schedule.

### **10 Maximum rate of levy for plant products**

- (1) The total rate of levy, or total rates of levies, that may be imposed on a plant product must not exceed whichever is the greater of the following:
- (a) \$5 per unit of the plant product;
  - (b) 5% of the value of the plant product.
- (2) Subclause (1) applies to plant products, whether or not any operations have been performed in relation to the products.
- (3) Subclause (1) does not apply to the marketing component, or the research and development component, of a levy imposed under Part 2 of this Schedule.

## Part 4—Miscellaneous

### 11 Person liable to pay levy

A levy is payable by the person ascertained in accordance with the regulations.

### 12 Exemptions from levy

The regulations may provide for exemptions from a levy.

### 13 Designated bodies

- (1) The Minister may, by writing, declare that, for the purposes of this Part, a specified body is to be a designated body in relation to one or more specified products.

Note: Products may be specified by name, by inclusion in a specified class, or in any other way.

- (2) The declaration has effect accordingly.
- (3) A declaration under this clause comes into force at a time specified in the declaration. The specified time must not be later than the 28th day after the day on which the declaration was made.
- (4) A declaration under this clause is a legislative instrument.

### 14 Regulations

- (1) This clause applies to regulations made for the purposes of this Schedule.
- (2) If there is a single body that is a designated body in relation to a particular product, then, before the Governor-General makes a regulation in relation to the product, the Minister must take into consideration any relevant recommendation made to the Minister by the body.

- (3) If there are 2 or more bodies that are designated bodies in relation to a particular product, then, before the Governor-General makes a regulation in relation to the product (other than a regulation that has the effect of reducing the rate of a levy), the Minister must take into consideration any relevant recommendations made to the Minister by those bodies, so long as:
- (a) each body that is a designated body in relation to the product has made a relevant recommendation to the Minister; and
  - (b) all of the relevant recommendations are the same.
- (4) Before making a recommendation under this clause, a designated body must consult such other bodies (if any) as are specified in the regulations.
- (5) The regulations must not, for the purposes of Part 3 of this Schedule, prescribe a rate of levy (in respect of the marketing component, or the research and development component, of the levy) greater than the rate recommended to the Minister in accordance with subclause (2) or (3).

## Endnotes

Endnote 1—About the endnotes

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## Endnotes

### Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

### Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

### Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

### Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

### Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can

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Endnote 1—About the endnotes

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be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

## Endnotes

### Endnote 2—Abbreviation key

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#### Endnote 2—Abbreviation key

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|--|--|
| ad = added or inserted   | o = order(s)   |
| am = amended   | Ord = Ordinance  |
| amdt = amendment   | orig = original  |
| c = clause(s)  | par = paragraph(s)/subparagraph(s)<br>/sub-subparagraph(s)             |
| C[x] = Compilation No. x   | pres = present   |
| Ch = Chapter(s)  | prev = previous  |
| def = definition(s)  | (prev...) = previously   |
| Dict = Dictionary  | Pt = Part(s)   |
| disallowed = disallowed by Parliament                              | r = regulation(s)/rule(s)  |
| Div = Division(s)  | reloc = relocated  |
| ed = editorial change  | renum = renumbered   |
| exp = expires/expired or ceases/ceased to have<br>effect           | rep = repealed   |
| F = Federal Register of Legislation                                | rs = repealed and substituted  |
| gaz = gazette  | s = section(s)/subsection(s)   |
| LA = <i>Legislation Act 2003</i>                                   | Sch = Schedule(s)  |
| LIA = <i>Legislative Instruments Act 2003</i>                      | Sdiv = Subdivision(s)  |
| (md) = misdescribed amendment can be given<br>effect               | SLI = Select Legislative Instrument                                    |
| (md not incorp) = misdescribed amendment<br>cannot be given effect | SR = Statutory Rules   |
| mod = modified/modification  | Sub-Ch = Sub-Chapter(s)  |
| No. = Number(s)  | SubPt = Subpart(s)   |
|  | <u>underlining</u> = whole or part not<br>commenced or to be commenced |



## Endnote 3—Legislation history

**Endnote 3—Legislation history**

| <b>Act</b>   | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>  | <b>Application, saving and transitional provisions</b> |
|--|------------------------|---------------|--|--|
| Primary Industries (Excise) Levies Act 1999  | 31, 1999               | 14 May 1999   | Sch 26: 1 Jan 2000<br>Remainder: 1 July 1999                                       |  |
| Primary Industries (Excise) Levies (GST Consequential Amendments) Act 2000                                   | 32, 2000               | 19 Apr 2000   | 1 July 2000 (s 2)  | —  |
| Primary Industries (Excise) Levies Amendment Act 2000  | 65, 2000               | 22 June 2000  | 30 June 2000   | —  |
| Horticulture Marketing and Research and Development Services (Repeals and Consequential Provisions) Act 2000 | 163, 2000              | 21 Dec 2000   | Sch 2 (items 17–29): 1 Feb 2001 (s 2(2) and gaz 2001, No GN6)                      | —  |
| Pig Industry Act 2001  | 30, 2001               | 28 Apr 2001   | Sch 1 (items 4–14): 1 July 2001 (s 2(2) and gaz 2001, No S269)                     | —  |
| Corporations (Repeals, Consequentials and Transitionals) Act 2001  | 55, 2001               | 28 June 2001  | s 4–14 and Sch 3 (items 433–436): 15 July 2001 (s 2(1), (3) and gaz 2001, No S285) | s 4–14   |
| Egg Industry Service Provision (Transitional and Consequential Provisions) Act 2002                          | 115, 2002              | 2 Dec 2002    | Sch 1: 16 Jan 2003 (s 2(1) item 2 and gaz 2003, No S11)                            | —  |

*Primary Industries (Excise) Levies Act 1999*

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Compilation No. 29

Compilation date: 4/10/18

Registered: 18/10/18

## Endnotes

### Endnote 3—Legislation history

| <b>Act</b>  | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>   | <b>Application, saving and transitional provisions</b> |
|---|------------------------|---------------|---|--|
| Primary Industries (Excise) Levies Amendment (Dairy) Act 2003   | 31, 2003               | 15 Apr 2003   | Sch 1: 1 July 2003 ( <i>see</i> s. 2(1) and <i>Gazette</i> 2003, No. S228)<br>Remainder: Royal Assent | Sch. 1 (item 8)  |
| Primary Industries (Excise) Levies Amendment (Wine Grapes) Act 2004   | 5, 2004                | 27 Feb 2004   | 27 Feb 2004   | Sch. 1 (item 2)  |
| Agriculture, Fisheries and Forestry Legislation Amendment Act (No. 2) 2004                                    | 139, 2004              | 13 Dec 2004   | Schedule 1 (items 66–101): 13 Dec 2004  | —  |
| Financial Framework Legislation Amendment Act 2005  | 8, 2005                | 22 Feb 2005   | s. 4 and Sch 1 (items 276–283, 496): Royal Assent   | s. 4 and Sch. 1 (item 496)                             |
| Primary Industries (Excise) Levies Amendment (Rice) Act 2005  | 84, 2005               | 6 July 2005   | Sch 1: 1 Jan 2006 ( <i>see</i> F2005L03468)<br>Remainder: Royal Assent                                | Sch. 1 (item 11)                                       |
| Agriculture, Fisheries and Forestry Legislation Amendment (2007 Measures No. 1) Act 2007                      | 91, 2007               | 22 June 2007  | 22 June 2007  | —  |
| Forestry Marketing and Research and Development Services (Transitional and Consequential Provisions) Act 2007 | 123, 2007              | 28 June 2007  | Sch 1: 29 June 2007<br>Sch 2: 3 Sept 2007 ( <i>see</i> F2007L02639)<br>Remainder: Royal Assent        | —  |

## Endnote 3—Legislation history

| <b>Act</b>  | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>   | <b>Application, saving and transitional provisions</b> |
|---|------------------------|---------------|---|--|
| Primary Industries (Excise) Levies Amendment Act 2010                                       | 122, 2010              | 17 Nov 2010   | Sch 1: 18 Nov 2010<br>Remainder: Royal Assent   | —  |
| Financial Framework Legislation Amendment Act 2010  | 148, 2010              | 17 Dec 2010   | Sch 4 (items 15–17):<br>18 Dec 2010   | —  |
| Acts Interpretation Amendment Act 2011  | 46, 2011               | 27 June 2011  | Sch 2 (item 914) and Sch 3 (items 10, 11): 27 Dec 2011  | Sch. 3 (items 10, 11)                                  |
| Financial Framework Legislation Amendment Act (No. 1) 2011                                  | 89, 2011               | 4 Aug 2011    | Sch 4: Royal Assent   | —  |
| Statute Law Revision Act 2013   | 103, 2013              | 29 June 2013  | Sch 3 (items 135, 343):<br>Royal Assent   | Sch 3 (item 343)                                       |
| Sugar Research and Development Services (Consequential Amendments—Excise) Act 2013          | 114, 2013              | 29 June 2013  | Sch 1 (items 1–12):<br>1 July 2013  | Sch 1 (item 12)  |
| Primary Industries (Excise) Levies Amendment (Australian Grape and Wine Authority) Act 2013 | 138, 2013              | 13 Dec 2013   | Sch 1: 1 July 2014 (s 2(1) item 2)<br>Remainder: 13 Dec 2013 (s 2(1) item 1)                    | —  |
| Primary Industries (Excise) Levies Amendment Act 2013                                       | 145, 2013              | 13 Dec 2013   | Sch 2 (items 4–6): 1 July 2014 (s 2(1) items 4, 5)<br>Remainder: 13 Dec 2013 (s 2(1) items 1–3) | —  |
| Primary Industries (Excise) Levies Amendment (Dairy Produce) Act 2014                       | 10, 2014               | 18 Mar 2014   | 18 Mar 2014 (s 2)   | —  |

*Primary Industries (Excise) Levies Act 1999*

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Registered: 18/10/18

## Endnotes

### Endnote 3—Legislation history

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| <b>Act</b>  | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>                                    | <b>Application, saving and transitional provisions</b> |
|---|------------------------|---------------|--|--|
| Australian Grape and Wine Authority Amendment (Wine Australia) Act 2017 | 122, 2017              | 6 Nov 2017    | Sch 1 (items 25–28, 30–39): 7 Nov 2017 (s 2(1) item 1) | Sch 1 (items 30–39)                                    |
| Statute Update (Autumn 2018) Act 2018                                   | 41, 2018               | 22 May 2018   | Sch 4 (item 14): 19 June 2018 (s 2(1) item 4)          | —  |
| Excise Levies Legislation Amendment (Honey) Act 2018                    | 119, 2018              | 3 Oct 2018    | Sch 1 (items 3, 4): 4 Oct 2018 (s 2(1) item 1)         | —  |

| <b>Name</b>   | <b>FRLI registration</b>     | <b>Commencement</b> | <b>Application, saving and transitional provisions</b> |
|---|------------------------------|---------------------|--|
| Primary Industries (Excise) Levies (Pasture Seeds) Declaration 2012 | 22 May 2012<br>(F2012L01056) | 23 May 2012         | —  |

## Endnote 4—Amendment history

**Endnote 4—Amendment history**

| <b>Provision affected</b> | <b>How affected</b>                        |
|---------------------------|--|
| s 3.....                  | am No 145, 2013                            |
| s 5.....                  | am No 41, 2018                             |
| <b>Schedule 1</b>         |  |
| c 1.....                  | am No 139, 2004; No 91, 2007               |
| c 3.....                  | am No 139, 2004; No 91, 2007; No 145, 2013 |
| c 5.....                  | am No 145, 2013                            |
| c 6.....                  | rep No 91, 2007                            |
| c 7.....                  | rep No 91, 2007                            |
| <b>Schedule 2</b>         |  |
| c 2.....                  | am No 8, 2005; No 145, 2013                |
| c 3A.....                 | ad No 145, 2013                            |
| <b>Schedule 3</b>         |  |
| c 1.....                  | am No 139, 2004                            |
| c 4.....                  | am No 55, 2001                             |
| c 6.....                  | am No 139, 2004; No 8, 2005; No 145, 2013  |
| c 8.....                  | am No 145, 2013                            |
| <b>Schedule 4</b>         |  |
| c 1.....                  | am No 145, 2013                            |
| c 6.....                  | am No 145, 2013                            |
| c 8.....                  | am No 145, 2013                            |
| <b>Schedule 5</b>         |  |
| c 3.....                  | am No 145, 2013                            |
| c 5.....                  | am No 145, 2013                            |
| <b>Schedule 6</b>         |  |
| c 1.....                  | am No 55, 2001; No 89, 2011                |
| c 5.....                  | am No 55, 2001                             |
| c 6.....                  | am No 31, 2003                             |
| c 10.....                 | am No 31, 2003                             |

## Endnotes

### Endnote 4—Amendment history

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| <b>Provision affected</b> | <b>How affected</b>                       |
|---------------------------|---|
| c 11.....                 | am No 31, 2003; No 145, 2013; No 10, 2014 |
| c 12.....                 | am No 31, 2003; No 145, 2013; No 10, 2014 |
| c 13.....                 | am No 31, 2003                            |
| c 14.....                 | am No 31, 2003; No 145, 2013              |
| <b>Schedule 7</b>         |   |
| c 3.....                  | am No 145, 2013                           |
| c 5.....                  | am No 145, 2013                           |
| <b>Schedule 8</b>         |   |
| c 1.....                  | am No 32, 2000                            |
| c 4.....                  | am No 145, 2013                           |
| c 5.....                  | am No 145, 2013                           |
| c 7.....                  | am No 145, 2013                           |
| <b>Schedule 9</b>         |   |
| c 1.....                  | am No 145, 2013                           |
| c 4.....                  | am No 145, 2013                           |
| c 6.....                  | rs No 145, 2013                           |
| <b>Schedule 10</b>        |   |
| c 1.....                  | am No 123, 2007                           |
| c 3.....                  | am No 145, 2013                           |
| c 5.....                  | am No 145, 2013                           |
| <b>Schedule 11</b>        |   |
| c 1.....                  | am No 32, 2000                            |
| c 3.....                  | am No 145, 2013                           |
| c 5.....                  | am No 145, 2013                           |
| <b>Schedule 12</b>        |   |
| c 1.....                  | am No 145, 2013                           |
| c 6.....                  | am No 145, 2013                           |
| c 8.....                  | am No 145, 2013                           |
| <b>Schedule 13</b>        |   |
| c 1.....                  | am No 138 and 145, 2013; No 122, 2017     |
| c 5.....                  | am No 145, 2013                           |

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## Endnote 4—Amendment history

| <b>Provision affected</b> | <b>How affected</b>                        |
|---------------------------|--|
| c 7.....                  | am No 145, 2013                            |
| <b>Schedule 14</b>        |  |
| c 1.....                  | am No 163, 2000; No 145, 2013              |
| c 2.....                  | am No 119, 2018                            |
| c 4.....                  | am No 145, 2013                            |
| c 6.....                  | am No 163, 2000; No 145, 2013              |
| <b>Schedule 15</b>        |  |
| c 1.....                  | am No 163, 2000                            |
| c 3.....                  | am No 145, 2013                            |
| c 4.....                  | am No 163, 2000                            |
| c 6.....                  | am No 163, 2000; No 145, 2013              |
| <b>Schedule 16</b>        |  |
| c 1.....                  | am No 115, 2002                            |
| c 4.....                  | am No 122, 2010; No 145, 2013              |
| c 6.....                  | am No 115, 2002                            |
| <b>Schedule 17</b>        |  |
| c 1.....                  | am No 139, 2004; No 91, 2007               |
| c 3.....                  | am No 139, 2004; No 91, 2007; No 145, 2013 |
| c 5.....                  | am No 145, 2013                            |
| c 6.....                  | rep No 91, 2007                            |
| c 7.....                  | rep No 91, 2007                            |
| <b>Schedule 18</b>        |  |
| c 1.....                  | am No 139, 2004                            |
| c 2.....                  | am No 55, 2001                             |
| c 4.....                  | am No 139, 2004; No 145, 2013              |
| c 6.....                  | am No 145, 2013                            |
| c 7.....                  | am No 65, 2000                             |
| <b>Schedule 19</b>        |  |
| c 1.....                  | am No 145, 2013                            |
| c 3.....                  | am No 145, 2013                            |

## Endnotes

### Endnote 4—Amendment history

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| <b>Provision affected</b> | <b>How affected</b>                       |
|---------------------------|---|
| <b>Schedule 20</b>        |   |
| c 1.....                  | am No 145, 2013                           |
| c 7.....                  | am No 145, 2013                           |
| c 9.....                  | am No 145, 2013                           |
| <b>Schedule 21</b>        |   |
| c 1.....                  | am No 145, 2013                           |
| c 5.....                  | am No 46, 2011; F2012L01056; No 145, 2013 |
| <b>Schedule 22</b>        |   |
| c 1.....                  | am No 30, 2001                            |
| c 3.....                  | am No 30, 2001; No 145, 2013              |
| c 5.....                  | am No 30, 2001; No 145, 2013              |
| <b>Schedule 23</b>        |   |
| c 1.....                  | am No 84, 2005; No 145, 2013              |
| c 3.....                  | am No 84, 2005; No 145, 2013              |
| c 5.....                  | rep No 84, 2005                           |
| c 6.....                  | am No 145, 2013                           |
| c 8.....                  | rep No 84, 2005                           |
| <b>Schedule 24</b>        |   |
| c 1.....                  | am No 114, 2013                           |
| c 2.....                  | rs No 114, 2013                           |
| c 3.....                  | rs No 114, 2013                           |
| c 4.....                  | am No 114, 2013                           |
| c 5.....                  | am No 114, 2013                           |
| c 6.....                  | rs No 114, 2013<br>am No 145, 2013        |
| c 7.....                  | rep No 114, 2013                          |
| <b>Schedule 25</b>        |   |
| c 1.....                  | am No 145, 2013                           |
| c 5.....                  | am No 145, 2013                           |
| c 7.....                  | am No 145, 2013                           |



## Endnote 4—Amendment history

| <b>Provision affected</b> | <b>How affected</b>                                 |
|---------------------------|---|
| <b>Schedule 26</b>        |   |
| c 1.....                  | am No 148, 2010; No 138, 2013; No 122, 2017         |
| c 7.....                  | am No 5, 2004; No 145, 2013                         |
| c 9.....                  | am No 148, 2010; No 138 and 145, 2013; No 122, 2017 |
| <b>Schedule 27</b>        |   |
| <b>Part 1</b>             |   |
| c 1.....                  | am No 163, 2000                                     |
| <b>Part 3</b>             |   |
| c 9.....                  | am No 145, 2013                                     |
| c 10.....                 | am No 145, 2013                                     |
| <b>Part 4</b>             |   |
| c 13.....                 | am No 103, 2013                                     |
| c 14.....                 | am No 145, 2013                                     |