

OILSEEDS LEVY ACT 1977

No. 112 of 1977

An Act to impose a levy upon certain oilseeds produced in Australia.

BE IT ENACTED by the Queen, and the Senate and House of Representatives of the Commonwealth of Australia, as follows:

1. This Act may be cited as the *Oilseeds Levy Act 1977*.¹ Short title
2. This Act shall come into operation on a date to be fixed by Proclamation. Commencement
3. The *Oilseeds Levy Collection and Research Act 1977* shall be read as one with this Act. Oilseeds Levy Collection and Research Act to be read as one with this Act
4. (1) In this Act, unless the contrary intention appears— Interpretation
 - “exempt weight”, in relation to a levy year, means 15 tonnes or, if, before the commencement of the levy year, another weight is prescribed in relation to that year, that prescribed weight;
 - “grower”, in relation to leviable oilseeds, means—
 - (a) except where paragraph (b) applies—the person who owns the oilseeds immediately after they are harvested; or
 - (b) Where, under a marketing law, the oilseeds vest in a board or authority at or before that time—the person who would have owned the oilseeds at that time but for that law;
 - “growers’ organization” means the organization known as the Australian Wheatgrowers’ Federation or such other organization as is, from time to time, prescribed for the purposes of this definition;
 - “leviable oil seeds” 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 from time to time prescribed for the purposes of this definition;

“levy” means an amount of levy imposed by this Act;

“levy year” means the year commencing on the commencement of this Act or any subsequent year;

“marketing law” means a law of a State or Territory relating to the marketing of leviable oilseeds of any kind;

“processing”, in relation to leviable oilseeds, means—

(a) processing the oilseeds (whether by crushing or otherwise) to produce oil or meal; or

(b) any other processing of the oilseeds, whether or not the processing produces oil or meal,

and includes husking of the oilseeds or packing of the oilseeds for sale by retail, but does not include processing that consists only of cleaning or drying the oilseeds.

(2) Where—

(a) a grower of leviable oilseeds causes or permits the oilseeds to be delivered to another person or to be taken out of his possession or control by another person; or

(b) leviable oilseeds are taken out of the possession or control of the grower by another person in pursuance of a marketing law,

the grower of those leviable oilseeds shall, for the purposes of this Act, be deemed to have delivered the oilseeds to the other person.

(3) For the purposes of this Act, where a grower of leviable oilseeds delivers the oilseeds to a person for carriage (either by that person or by a succession of persons commencing with that person) to another person otherwise than for further carriage, the delivery shall be deemed to have been to that last-mentioned person.

(4) If the ownership of any leviable oilseeds passes from the grower 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 the oilseeds to any person, a reference in this Act to the grower shall, 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) Where a regulation for the purposes of paragraph (b) of the definition of “leviable oilseeds” in sub-section (1) commences during a levy year, a reference in this Act to leviable oilseeds delivered or processed in that levy year shall not be read as including a reference to any seeds of the kind prescribed by that regulation that were delivered or processed, as the case may be, before that date.

Imposition
of levy

5. (1) Subject to this Act, levy is imposed on leviable oilseeds produced in Australia.

(2) Levy is not payable on leviable oilseeds unless, on or after the date that is the relevant date in relation to the oilseeds, the grower of the oilseeds—

- (a) delivers the oilseeds to another person, otherwise than for storage on behalf of the grower; or
- (b) processes the oilseeds.

(3) In sub-section (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 sub-section 4 (1)—the date of commencement of this Act; and
- (b) in relation to leviable oilseeds that are of a kind prescribed by regulation for the purposes of paragraph (b) of that definition—the date of commencement of the regulation.

6. The rate of levy in respect of leviable oilseeds is \$1.00 per tonne or such other rate (not being a rate higher than \$2.00 per tonne) as is from time to time prescribed for the purposes of this section. Rate of levy

7. Levy on leviable oilseeds is payable by the grower of the oilseeds. By whom
levy payable

8. (1) Where the weight of leviable oilseeds of all kinds delivered to a person in a levy year by growers of leviable oilseeds is less than the exempt weight, the levy is not imposed on the leviable oilseeds so delivered. Exemption
from levy

(2) Where—

- (a) any leviable oilseeds produced by a grower are processed by or for him; and
- (b) those oilseeds, or all the products and by-products of the processing of those oilseeds, are used by the grower for domestic purposes or on his farm,

the levy is not imposed on those leviable oilseeds.

(3) Where the weight of leviable oilseeds of all kinds produced by a grower that are processed by him in a levy year (other than any leviable oilseeds processed by him on which levy is not imposed by virtue of sub-section (2)) is less than the exempt weight, the levy is not imposed on leviable oilseeds produced by him and processed by him in that levy year.

9. (1) The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters required or permitted by this Act to be prescribed or necessary or convenient to be prescribed for carrying out or giving effect to this Act. Regulations

- (2) Before making regulations for the purposes of—
- (a) the definition of “exempt weight” in sub-section 4 (1);
 - (b) paragraph (b) of the definition of “leviable oilseeds” in sub-section 4 (1); or
 - (c) section 6,

the Governor-General shall take into consideration any relevant recommendation made to the Minister by the growers’ organization.

NOTE

1. Act No. 112, 1977; assented to 28 October 1977.