

Excise Levies Legislation Amendment (Sheep and Lamb) Act 2020

No. 145, 2020

An Act to amend the law relating to duties of excise in respect of sheep and lamb, and for related purposes

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An Act to amend the law relating to duties of excise in respect of sheep and lamb, and for related purposes

[*Assented to 17 December 2020*]

The Parliament of Australia enacts:

1 Short title

 This Act is the *Excise Levies Legislation Amendment (Sheep and Lamb) Act 2020*.

2 Commencement

 (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

| Commencement information |
| --- |
| Column 1 | Column 2 | Column 3 |
| Provisions | Commencement | Date/Details |
| 1. The whole of this Act | 1 January 2021. | 1 January 2021 |

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

 (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

3 Schedules

 Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Amendments

National Residue Survey (Excise) Levy Act 1998

1 Subclause 1(1) of Schedule 15

Repeal the subclause, substitute:

 (1) In this Schedule:

***lamb*** means an ovine animal that:

 (a) is under 12 months of age; or

 (b) does not have any permanent incisor teeth in wear.

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

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

Primary Industries (Excise) Levies Act 1999

2 Clause 1 of Schedule 17 (definition of *lamb*)

Repeal the definition, substitute:

***lamb*** means an ovine animal that:

 (a) is under 12 months of age; or

 (b) does not have any permanent incisor teeth in wear.

3 Clause 1 of Schedule 18 (definition of *lamb*)

Repeal the definition, substitute:

***lamb*** means an ovine animal that:

 (a) is under 12 months of age; or

 (b) does not have any permanent incisor teeth in wear.

4 Application provisions

(1) The amendments made by items 1 and 3 of this Schedule apply in relation to the following:

 (a) a transaction entered into on or after 1 January 2021 by which the ownership of sheep or lambs is transferred from one person to another;

 (b) the delivery of sheep or lambs to a processor on or after that day;

 (c) the slaughter of sheep or lambs by a processor on or after that day.

(2) The amendment made by item 2 of this Schedule applies in relation to the slaughter of sheep or lambs on or after 1 January 2021.

[*Minister’s second reading speech made in—*

*House of Representatives on 17 June 2020*

*Senate on 8 December 2020*]

(83/20)