

# **Primary Industries Levies and Charges Collection (National Residue Survey Levies) Regulations 1998 1998 No. 147**

## EXPLANATORY STATEMENT

### STATUTORY RULES 1998 No. 147

Issued by Authority of the Minister for Primary Industries and Energy

*Primary Industries Levies and Charges Collection Act 1991*

*National Residue Survey (Customs) Levy Act 1998*

*National Residue Survey (Excise) Levy Act 1998*

Primary Industries Levies and Charges Collection (National Residue Survey Levies) Regulations 1998

Section 30 of the *Primary Industries Levies and Charges Collection Act 1991*, Section 8 of the *National Residue Survey (Customs) Levy Act 1998* and Section 8 of the *National Residue Survey (Excise) Levy Act 1998* provide that the Governor-General may make regulations prescribing matters required or permitted to be prescribed by the Acts, or necessary or convenient to be prescribed for carrying out or giving effect to the Acts.

These regulations are divided into 17 commodity groups and prescribe, where relevant, the levy year, the person liable to pay the levy, when levy is due for payment, quarterly return requirements and exemptions, annual return requirements, the records that must be kept and the period of retention, and review procedures.

A guide is included on how to use the regulations setting out what the National Residue Survey is, what the regulations do, how they are arranged, what levy rates are, and what other regulations need to be read as well. Details of the regulations are set out in the attachment.

These regulations commenced on 3 July 1998, the date of proclamation of Schedule 2 of the *National Residue Survey Administration Amendment Act 1999*.

ATTACHMENT

## **PRIMARY INDUSTRIES LEVIES AND CHARGES (NATIONAL RESIDUE SURVEY LEVIES) REGULATIONS 1998**

### **PART 1-PRELIMINARY**

Regulation 1 gives the name of the regulations.

Regulation 2 provides that the regulations come into effect at the same time as Schedule 2 of the *National Residue Survey Administration Amendment Act 1998* comes into effect. That Schedule comes into effect on the date of its proclamation, 3 July 1998.

Regulation 3 defines *Collection Act*, *NRS Customs Levy Act*, *NRS Excise Levy Act*, *NRS customs levy*, *NRS excise levy*, and *Secretary*.

Regulation 4 requires these regulations to be read in conjunction with the Primary Industries Levies and Charges Collection Regulations.

### **PART 2-LEVY ON EXPORT OF AQUATIC ANIMALS AND AQUATIC ANIMAL PRODUCTS**

Regulation 5 defines a *quarter*, including the initial quarter, defines *aquatic animals* and provides that expressions used in this Part and in Schedule 1 of the NRS Customs Levy Act will have the same meaning as in the Schedule.

Regulation 6 prescribes the levy year for aquatic animals and aquatic animal products as a financial year and defines the initial levy year.

Regulation 7 prescribes aquatic animals and aquatic animal products for the purposes of the Collection Act identifying the exporter as the producer of the animals or products, and therefore the person liable to pay the levy.

Regulation 8 includes aquatic animals and aquatic animal products in the category of the Collection Act requiring the exporting agent to pay levy on behalf of the producer. The note indicates the current levy rates.

Regulation 9 is reserved for any future changes in levy rate.

Regulation 10 prescribes when NRS levy on the export of aquatic animals or aquatic animal products is due for payment.

Regulation 11 requires a quarterly report to be lodged on the export of aquatic animals or aquatic animal products during that period unless the exporter has an exemption or an exemption under consideration by the Secretary.

Regulation 12 allows a person who exports less than 40,000 kilograms of aquatic animals or aquatic animal products in a levy year to apply for an exemption from the requirement to lodge a quarterly return.

Regulation 13 prescribes the types of information required in an application for exemption from lodging a quarterly return.

Regulation 14 provides that the Secretary must grant or refuse an exemption within 21 days of the application and that the decision must be provided in writing and sent to the applicant's address.

Regulation 15 provides that the Secretary must make a decision on continuation of exemption from lodging a quarterly return within 21 days of the lodgment of an annual return and any discontinuation must be notified in writing.

Regulation 16 prescribes what the Secretary must take into account in making a decision on exemption or continuation of exemption.

Regulation 17 requires that persons with exemption from lodgment of quarterly returns must lodge an annual return to the Secretary.

Regulation 18 prescribes the types of information required in a quarterly or an annual return.

Regulation 19 prescribes when and where a quarterly return must be lodged by a person who has not received an exemption or continuation of exemption.

Regulation 20 prescribes when and how an annual return must be lodged.

Regulation 21 prescribes the records that must be kept in a quarter or levy year.

Regulation 22 requires the retention of records for 5 years after the lodgment of the last quarterly or annual report.

Regulation 23 prescribes the circumstances in which a person may apply to the Administrative Appeals Tribunal for a review of a decision by the Secretary.

Regulation 24 provides that return information for 1 and 2 July 1998 can be furnished in the initial return required by these regulations.

### **PART 3-LEVIES ON CATTLE EXPORT AND CATTLE TRANSACTIONS**

Regulation 25 defines *Cattle Levy Collection Regulations* and provides that expressions used in this Part and in the relevant Schedules of the Customs Levy Act and the Excise Levy Act, and in this Part and in the Cattle Levy Collection Regulations will have the same meaning as in the Schedules and the Regulations respectively.

Regulation 26 requires this Part to be read in conjunction with the Cattle Levy Collection Regulations. The note indicates the current levy rates.

Regulation 27 and 28 are reserved for future changes to levy rates.

Regulation 29 prescribes when NRS customs levy and NRS excise levy on export cattle and cattle transactions are due for payment.

Regulations 30 requires information on the amount of NRS customs levy and NRS excise levy payable on export cattle or cattle transactions respectively to be included in monthly or annual returns required under the Cattle Levy Collection Regulations.

Regulation 31 prescribes the records that must be kept by persons liable to pay NRS customs or excise levy on export cattle or cattle transactions respectively.

Regulation 32 provides that return information for 1 and 2 July 1998 can be furnished in the initial return required by these regulations.

#### **PART 4-LEVY ON COARSE GRAIN**

Regulation 33 defines *Coarse Grains Levy Collection Regulations* and provides that expressions used in this Part and in Schedule 2 of the NRS Excise Levy Act, and in this Part and in the Coarse Grains Levy Collection Regulations will have the same meaning as in the Schedule and the Regulations respectively.

Regulation 34 defines value in respect of leviable coarse grain for the purposes of these regulations.

Regulation 35 requires this Part to be read in conjunction with the Coarse Grains Levy Collection Regulations. The note indicates the current levy rates.

Regulation 36 is reserved for future levy rate changes.

Regulation 37 prescribes when excise levy on leviable coarse grain is due for payment.

Regulations 38 and 39 prescribe the types of information to be included in returns and records made under the Coarse Grains Levy Collection Regulations.

#### **PART 5-LEVY ON DAIRY PRODUCE**

Regulation 40 defines Dairy *Levy Collection Regulations* and provides that expressions used in this Part and in Schedule 3 to the NRS Excise Levy Act, and in this Part and in the Dairy Levy Collection Regulations will have the same meaning as in the Schedule and the Regulations respectively.

Regulation 41 requires this Part to be read in conjunction with the Dairy Levy Collection Regulations. The note indicates the current levy rate.

Regulation 42 is reserved for future changes in levy rate.

Regulation 43 prescribes when NRS excise levy on dairy produce is due for payment.

Regulations 44 and 45 prescribes the types of information to be included in monthly or annual returns and records required under the Dairy Levy Collection Regulations.

#### **PART 6-LEVY ON DRIED FRUITS**

Regulation 46 defines *Dried Fruits Levy Collection Regulations* and *Dried Vine Fruits Levy Collection Regulations* and provides that expressions used in this Part and in Schedule 4 to the NRS Excise Levy Act, and in this Part and in the Dried Fruits Levy Collection Regulations, and in this Part and in the Dried Vine Fruits Levy Collection Regulations will have the same meaning as in the Schedules and Regulations respectively.

Regulation 47 requires this Part, to the extent that it deals with dried tree fruits, to be read in conjunction with the Dried Fruit Levy Collection Regulations and requires this Part to the extent that it deals with dried vine fruits to be read in conjunction with the Dried Vine Fruits Levy Collection Regulations. The note indicates the current levy rates.

Regulations 48-52 are reserved for future changes to levy rates.

Regulation 53 prescribes when NRS excise levy on dried tree fruits and dried vine fruits is due for payment.

Regulations 54, 55, 56 and 57 requires information on NRS excise levy payable on dried tree fruits and dried vine fruits to be included in returns lodged and records kept under the relevant Levy Collection Regulations.

## **PART 7-LEVY ON GAME ANIMALS**

Regulation 58 defines return and provides that expressions used in this Part and Schedule 5 to the NRS Excise Levy Act will have the same meaning as in the Schedule.

Regulation 59 defines the levy collection year for game animals as a financial year and defines the initial levy collection year.

Regulation 60 prescribes game animals for the purposes of the Collection Act identifying the proprietor of the processing establishment as the person liable to pay the levy. The note indicates the current levy rates.

Regulation 61 is reserved for future changes to levy rates.

Regulation 62 prescribes when NRS excise levy on game animals is due for payment.

Regulation 63 requires processors of game animals to lodge monthly returns when game animals attracting NRS excise levy are processed.

Regulation 64 prescribes the types of information required to be included in a return.

Regulation 65 prescribes when and how a monthly return must be lodged.

Regulation 66 prescribes the records that must be kept.

Regulation 67 requires the producer to retain the records for at least 5 years.

Regulation 68 provides that return information for 1 and 2 July 1998 can be furnished in the initial return required by these regulations.

## **PART 8-LEVY ON GRAIN LEGUMES**

Regulation 69 defines *Grain Legumes Levy Collection Regulations* and provides that expressions used in this Part and in Schedule 6 to the NRS Excise Levy Act, and in this Part and the Grain Legumes Levy Collection Regulations will have the same meaning as in the Schedule and Regulations respectively.

Regulation 70 defines *value* for the purposes of Schedule 6 to the NRS Excise Levy Act and this Part.

Regulation 71 requires this Part to be read in conjunction with the Grain Legumes Levy Collection Regulations. The note indicates the current levy rate.

Regulations 72 and 73 are reserved for future changes to levy rates.

Regulation 74 prescribes when NRS excise levy on leviable grain legumes is due for payment.

Regulations 75 and 76 require the amount of NRS excise levy payable on grain legumes to be included in quarterly returns and records required under the Grain Legumes Levy Collection Regulations.

## **PART 9-LEVIES ON HONEY AND HONEY EXPORT**

Regulation 77 defines *Honey Levy Collection Regulations* and provides that expressions used in this Part and the relevant schedules in the NIRS Customs Levy Act and the NRS Excise Levy Act, and expressions used in this Part and in the Honey Levy Collection Regulations will have the same meaning as in the Schedules and Regulations respectively.

Regulation 78 requires this Part to be read in conjunction with the Honey Levy Collection Regulations. The notes set out the current levy rates.

Regulations 79 and 80 are reserved for future changes in levy rate.

Regulation 81 prescribes when NIRS customs levy and NIRS excise levy on export honey and honey sales within Australia respectively are due for payment.

Regulation 82 and 83 require the amount of NIRS customs levy and NIRS excise levy payable on honey export and honey sales within Australia to be included in a return and to be kept as part of the records required under the Honey Levy Collection Regulations.

## **PART 10-LEVY ON HORSE SLAUGHTER**

Regulation 84 defines return and provides that expressions used in this Part and Schedule 8 to the NRS Excise Levy Act will have the same meaning as in the Schedule.

Regulation 85 prescribes the levy year for horse slaughter as a financial year and defines the initial levy year.

Regulation 86 prescribes producers and proprietors of horse processing establishments as processors for the purposes of the Collection Act.

Regulation 87 prescribes horse slaughter for the purposes of the section of the Collection Act requiring the processor to pay levy on behalf of the producer. The note indicates the current levy rate.

Regulation 88 has been reserved for future changes to levy rate.

Regulation 89 prescribes when NRS excise levy on horse slaughter is due for payment.

Regulation 90 prescribes horses for the purposes of the Collection Act and identifies the producer as the person who owns the horses after slaughter and therefore the person liable to pay the levy.

Regulation 91 requires processors to lodge monthly returns.

Regulation 92 prescribes the type of information required in a return.

Regulation 93 prescribes when and how a monthly return must be lodged.

Regulation 94 prescribes the records that must be kept and, if the producer is not the processor, requires the name and address of the producer to be provided to the processor 9 requested in writing.

Regulation 95 requires the retention of records for at least 5 years.

Regulation 96 provides that return information for 1 and 2 July 1998 can be furnished in the initial return required by these regulations.

## **PART II-LEVIES ON HORTICULTURAL PRODUCTS AND HORTICULTURAL PRODUCTS EXPORT**

### **Division 1 Preliminary**

Regulation 97 provides that expressions used in this Part and the relevant Schedules to the NRS Customs Levy Act and the NRS Excise Levy Act will have the same meaning as in the Schedules.

### **Division 2 Potatoes**

Regulation 98 defines Potato *Levy Collection Regulations* and provides that expressions used in this Division and the Potato Levy Collection Regulations will have the same meaning as in the Regulations.

Regulation 99 requires this Division to be read in conjunction with the Potato Levy Collection Regulations. The note indicates the current levy rate.

Regulation 100 is reserved for future changes to levy rates.

Regulation 101 prescribes when NRS levy on potatoes is due for payment.

Regulations 102 and 103 require the amount of NRS excise levy payable on potatoes to be included in monthly returns and records to be kept under the Potato Levy Collection Regulations.

### **Division 3 Onions**

Regulation 104 defines *deal, intermediary amount, quarter*, including the initial quarter, and retail sale.

Regulation 104 prescribes the levy year for onions as a calendar year and defines the initial levy year.

Regulation 106 prescribes onions for the purposes of the Collection Act and prescribes who is regarded as the producer and therefore liable for payment of the levy, namely the person who owns the harvest for onions sold within Australia and the exporter in the case of export onions.

Regulation 107 prescribes onions for the purposes of the section of the Collection Act requiring the processor to pay levy on behalf of the producer. The notes set out the current levy rates.

Regulations 108 and 109 are reserved for future changes of levy rates.

Regulation 110 prescribes when levy on onions is due for payment.

Regulation 111 requires a quarterly report to be lodged on the export of onions unless the exporter has an exemption or an exemption under consideration by the Secretary or unless the onions were sold by the producer by retail sale.

Regulation 112 allows a person who deals with less than 1,250 tonnes of onions in a levy year to apply for an exemption from the requirement to lodge a quarterly return and defines *leviable onions*.

Regulation 113 prescribes the types of information required in an application for exemption from lodging a quarterly return.

Regulation 114 requires the Secretary to grant or refuse an exemption within 21 days of the application and that the decision must be provided in writing and sent to the applicant's address.

Regulation 115 requires the Secretary to make a decision on continuation of exemption from lodging a quarterly return within 21 days of the lodgment of an annual return and any discontinuation must be notified in writing.

Regulation 116 prescribes what the Secretary must take into account in making a decision on exemption or continuation of exemption.

Regulation 117 requires that persons with exemption from lodgment of quarterly returns or a producer who has sold onions by retail sale must lodge an annual return to the Secretary.

Regulation 118 prescribes the type of information required in a quarterly or an annual return.

Regulation 119 prescribes when and how a quarterly return must be lodged by a person who has not received an exemption or continuation of exemption.

Regulation 120 prescribes when and how an annual return must be lodged.

Regulations 121 and 122 prescribe the records that must be kept in a quarter or levy year and require their retention for 5 years after the lodgment of the last quarterly or annual report.

Regulation 123 prescribes the circumstances in which a person may apply to the Administrative Appeals Tribunal for a review of a decision by the Secretary.

Regulation 124 provides that return information for 1 and 2 July 1998 can be furnished in the initial return required by these regulations.

#### **Division 4 Apples and Pears**

Regulation 125 defines *Apple and Pear Levy Collection Regulations* and provides that expressions used in this Division and the Apple and Pear Levy Collection Regulations will have the same meaning as in the Regulations.

Regulation 126 requires this Division to be read in conjunction with the Apple and Pear Levy Collection Regulations. The notes set out the current levy rates.

Regulations 127 and 128 are reserved for future changes to levy rates.

Regulation 129 prescribes when NRS levy on apples or pears is due for payment.

Regulations 130 and 131 require the amount of NRS excise levy payable on apples or pears to be included in monthly returns and the records required under the Apple and Pear Levy Collection Regulations.

#### **Division 5 Citrus fruits**

Regulation 132 defines *Citrus Levy Collection Regulations* and provides that expressions used in this Division and the Citrus Levy Collection Regulations will have the same meaning as in the Regulations.



Regulation 133 requires this Division to be read in conjunction with the Citrus Levy Collection Regulations. The note indicates the current levy rate.

Regulation 134 is reserved for future changes to levy rates.

Regulation 135 prescribes when levy is due for payment.

Regulations 136 and 137 require the amount of NRS excise levy payable on citrus fruits to be included in monthly returns and records to be kept under the Citrus Levy Collection Regulations.

## **Division 6      Table grapes**

Regulation 138 defines *Grape Research Levy Collection Regulations* and provides that expressions used in this Division and the Grape Research Levy Collection Regulations will have the same meaning as in the Regulations.

Regulation 139 requires this Division to be read in conjunction with the Grape Research Levy Collection Regulations. The note indicates the current levy rate.

Regulation 140 is reserved for future changes to levy rates.

Regulation 141 prescribes when NRS levy on table grapes is due for payment.

Regulations 142 and 143 require the amount of NRS excise levy payable on table grapes to be included in annual returns and records to be kept under the Grape Research Levy Collection Regulations.

## **Division 7      Stone fruit**

Regulation 144 defines Stone Fruit Levy Collection Regulations and provides that expressions used in this Division and the Stone Fruit Levy Collection Regulations will have the same meaning as in the Regulations.

Regulation 145 requires this Division to be read in conjunction with the Stone Fruit Levy Collection Regulations. The note indicates the current levy rate.

Regulation 146 is reserved for future changes to levy rates.

Regulation 147 prescribes when NRS levy on stone fruit is due for payment.

Regulations 148 and 149 require the amount of NRS excise levy payable on stone fruit to be included in monthly returns and records to be kept under the Stone Fruit Levy Collection Regulations.

## **Division 8      Macadamia nuts**

Regulation 150 defines *Macadamia Nut Levy Collection Regulations*.

Regulation 151 requires this Division to be read in conjunction with the Macadamia Nut Levy Collection Regulations.

Regulation 152 prescribes macadamia nuts for the purposes of the definition of eligible horticultural products under the NRS Customs Levy Act and the NRS Excise Levy Act.

Regulation 153 exempts macadamia nuts from NRS customs and NRS excise levy 9 levy has not been payable under the Horticultural Export *Charge Act 1987* or the Horticultural *Levy Act 1987*.

Regulations 154 and 155 define *consigned mass* and set the NRS customs levy on the export of macadamia nuts and the NRS excise levy on macadamia nuts at 0.2 cents per tonne of the consigned mass.

Regulation 156 prescribes when NRS Customs levy and NRS excise levy on macadamia nuts is due for payment.

Regulations 157 and 158 require the amount of NRS customs levy and NRS excise levy payable to be included in returns and records to be kept under the Macadamia Nut Levy Collection Regulations.

Regulations 159-182 are reserved for the inclusion of additional commodities.

## **PART 12-LEVY ON LAYING CHICKENS**

Regulation 183 defines *Laying Chicken Levy Collection Regulations* and provides that expressions used in this Part and Schedule 10 to the NRS Excise Levy Act and in this Part and the Laying Chicken Levy Collection Regulations will have the same meaning as in the Schedule and the Regulations respectively.

Regulation 184 requires this Part to be read in conjunction with the Laying Chicken Levy Collection Regulations. The note indicates the current levy rate.

Regulation 185 is reserved for future changes to levy rates.

Regulation 186 prescribes when NRS excise levy on laying chickens is due for payment.

Regulations 187 and 188 require the amount of NRS excise levy payable on laying chickens to be included in returns lodged and records to be kept under the Laying Chicken Levy Collection Regulations.

## **PART 13-LEVY ON LIVESTOCK SLAUGHTER**

### **Division 1 Preliminary**

Regulation 189 provides that expressions used in this Part and Schedule 11 to the NRS Excise Levy Act will have the same meaning as in the Schedule.

### **Division 2 Buffalo**

Regulation 190 defines *Buffalo Levy Collection Regulations* and provides that expressions used in this Division and the Buffalo Levy Collection Regulations will have the same meaning as in the Regulations.

Regulation 191 requires this Division to be read in conjunction with the Buffalo Levy Collection Regulations. The note indicates the current levy rate.

Regulation 192 is reserved for future changes to levy rates.

Regulation 193 prescribes when NRS excise levy on the slaughter of buffaloes is due for payment.

Regulations 194 and 195 require the amount of NRS excise levy payable on the slaughter of buffaloes to be included in returns and records to be kept under the Buffalo Levy Collection Regulations.

### **Division 3      Deer**

Regulation 197 defines *Deer Levy Collection Regulations* and provides that expressions used in this Division and the Deer Levy Collection Regulations will have the same meaning as in the Regulations.

Regulation 198 defines *dressed carcass*, *cold dressed carcass weight* and *hot dressed carcass weight* for the purposes of Schedule 11 to the NRS Excise Levy Act, namely the calculation of NRS excise levy.

Regulation 199 requires this Division to be read in conjunction with the Deer Levy Collection Regulations. The note indicates the current levy rates.

Regulation 200 is reserved for future changes to levy rates.

Regulation 201 prescribes when NRS excise levy on deer slaughter is due for payment.

Regulations 202 and 203 require the amount of NRS excise levy payable on the slaughter of deer to be included in monthly returns and records to be kept under the Deer Levy Collection Regulations.

### **Division 4      Pigs**

Regulation 204 defines Pig *Levy Collection Regulations* and provides that expressions used in this Division and the Pig Levy Collection Regulations will have the same meaning as in the Regulations.

Regulation 205 requires this Division to be read in conjunction with the Pig Levy Collection Regulations. The note indicates the current levy rate.

Regulation 206 is reserved for future changes to levy rates.

Regulation 207 prescribes when NRS excise levy on pig slaughter is due for payment.

Regulations 208 and 209 require the amount of NRS excise levy payable on the slaughter of pigs to be included in returns and records to be kept under the Pig Levy Collection Regulations.

## **PART 14-LEVY ON MEAT CHICKENS**

Regulation 210 defines *Meat Chicken Levy Collection Regulations* and provides that expressions used in this Part and Schedule 12 to the NRS Excise Levy Act and in the Meat Chicken Levy Collection Regulations will have the same meaning as in the Schedule and the Regulations respectively.

Regulation 211 requires this Part to be read in conjunction with the Meat Chicken Levy Collection Regulations. The note indicates the current levy rate.

Regulation 212 is reserved for future changes to levy rates.

Regulation 213 prescribes when NRS excise levy on meat chickens is due for payment.

Regulations 214 and 215 require the amount of NRS excise levy payable on meat chickens to be included in returns and records to be kept under the Meat Chicken Levy Collection Regulations.

#### **PART 15-LEVY ON OILSEEDS**

Regulation 216 defines *Oilseeds Levy Collection Regulations* and provides that expressions used in this Part and Schedule 13 and in the Oilseeds Levy Collection Regulations will have the same meaning as in the Schedule and the Regulations respectively.

Regulation 217 defines value for the purposes of this Part and of Schedule 13 to the NRS Excise Levy Act.

Regulation 218 requires this Part to be read in conjunction with the Oilseeds Levy Collection Regulations. The notes indicate the current levy rates.

Regulation 219 is reserved for future changes to levy rates.

Regulation 220 prescribes when NRS excise levy on leviable oilseeds is due for payment.

Regulations 221 and 222 require the amount of NRS excise levy payable on oilseeds be included in quarterly returns and records to be kept under the Oilseeds Levy Collection Regulations.

#### **PART 16-LEVY ON RATITE SLAUGHTER**

Regulation 223 defines *monthly return* and the initial month and provides that expressions used in this Part and Schedule 14 to the NRS Excise Levy Act will have the same meaning as in the Schedule.

Regulation 224 prescribes the levy year for ratites as a financial year and defines the initial levy year.

Regulation 225 prescribes the producer and the proprietor of a processing establishment in relation to ratites as processors for the purposes of the Collection Act.

Regulation 226 prescribes ratites for the purposes of the Collection Act and prescribes the owner at the time of slaughter as the producer and therefore liable to pay the levy.

Regulation 227 prescribes ratite, slaughter for the purposes of the section of the Collection Act requiring the processor to pay levy on behalf of the producer. Regulation 229 is reserved for future changes to levy rates for the ratite emu.

Regulation 228 sets the NRS excise levy rate on ostrich slaughter at \$1.25 per head. The note indicates the current levy rate on emus.

Regulation 229 is reserved for future changes to levy rates.

Regulation 230 prescribes when NRS excise levy on the slaughter of ratites is due for payment.

Regulation 231 requires processors to lodge monthly returns.

Regulation 232 prescribes the types of information that must be included in a return.

Regulation 233 prescribes when and how a monthly return must be lodged.

Regulations 234 sets out the records that must be kept.

Regulation 235 requires the retention of records for 5 years after the last monthly return.

Regulation 236 provides that return information for 1 and 2 July 1998 can be furnished in the initial return required by these regulations.

### **PART 17-LEVIES ON SHEEP, LAMBS AND GOATS TRANSACTIONS ETC AND SHEEP, LAMBS AND GOATS EXPORT**

Regulation 237 defines *Live-stock Levy Collection Regulations* and provides that expressions used in this Part and the relevant Schedules to the NRS Customs Levy Act and the NRS Excise Levy Act, and in the Live-Stock levy Collection Regulations, will have the same meaning as in the Schedules and Regulations respectively.

Regulation 238 requires this Part to be read in conjunction with the Live-stock Levy Collection Regulations.

Regulation 239 prescribes the rate of customs levy payable on export sheep and lambs.

Regulation 240 defines *sale* and *hot carcase weight* and prescribes the rate of excise levy payable on sheep and lamb transactions.

Regulation 241-246 are reserved for future changes to levy rates.

Regulation 247 prescribes when NRS customs Levy and NRS excise levy on sheep, lambs or goats export or transactions respectively are due for payment.

Regulations 248 and 249 require the amount of NRS customs levy and NRS excise levy payable on sheep, lambs or goats export or transactions respectively to be included in returns and records to be kept under the Livestock Levy Collection Regulations.

Regulation 250 provides that return information for 1 and 2 July 1998 can be furnished in the initial return required by these regulations.

### **PART 18-LEVY ON WHEAT**

Regulation 251 defines *Wheat Levy Collection Regulations* and provides that expressions used in this Part and Schedule 16 to the NRS Excise Levy Act and in the Wheat Levy Collection Regulations will have the same meaning as in the Schedule and the Regulations respectively.

Regulation 252 defines *value* for the purposes of Schedule 16 to the *NRS Excise Levy Act*.

Regulation 253 requires this Part to be read in conjunction with *the Wheat Levy Collection Regulations*. The note indicates the current levy rate.

Regulation 254 is reserved for future changes to levy rate.

Regulation 255 prescribes when NRS excise levy on wheat is due for payment.

Regulations 256 and 257 require the amount of NRS excise levy payable on wheat to be included in quarterly returns and records to be kept under *the Wheat Levy Collection Regulations*.

SCHEDULE 1 prescribes the rates of customs levy payable on sheep export and the rates of excise levy payable on sheep transactions.

SCHEDULE 2 prescribes the rates of customs levy payable on lamb export and the rates of excise levy payable on lamb transactions.