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Statutory Rules 1998 No. h

h 147

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

I, WILLIAM PATRICK DEANE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Primary Industries Levies and Charges Collection Act 1991*, the *National Residue Survey (Customs) Levy Act 1998*, and the *National Residue Survey (Excise) Levy Act 1998*.

Dated **18 JUN 1998** 1998.

WILLIAM DEANE
 Governor-General

By His Excellency's Command,

JUDITH TROETH
 Parliamentary Secretary
 to the Minister for Primary Industries and Energy
 for the Minister for Primary Industries and Energy

1998, h

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

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h 147



Statutory Rules 1998 No. 1

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

made under the

Primary Industries Levies and Charges Collection Act 1991, the National Residue Survey (Customs) Levy Act 1998 and the National Residue Survey (Excise) Levy Act 1998

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How to use these regulations

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

What the National Residue Survey is

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

3. There are 3 Acts that set up the Scheme—the *National Residue Survey (Customs) Levy Act 1998* (“the NRS Customs Levy Act”), the *National Residue Survey (Excise) Levy Act 1998* (“the NRS Excise Levy Act”) and the *National Residue Survey Administration Act 1992*. The first 2 of those Acts impose the levies, and the third sets up the trust account into which the levies are paid and provides for the distribution of money from the account. The *Primary Industries Levies and Charges Collection Act 1991* is also relevant—see below.

4. NRS customs levies are imposed on the export of a commodity, and NRS excise levies are imposed on a commodity, or transactions in or the use of the commodity, within Australia. In this Guide the distinctions between the imposition of a levy on the export of a commodity, and the imposition of a levy on a transaction in a commodity, or on the commodity itself, are ignored for the sake of clearness.

What these Regulations do

5. These Regulations set out certain matters necessary for the administration of the levies that fund the National Residue Survey scheme.

How these Regulations are arranged

6. These Regulations are divided into 18 Parts—a preliminary Part dealing with general matters and definitions, and other Parts each dealing with a commodity or a class of commodities. If a commodity is subject to levies under both the NRS Customs Levy Act and the NRS Excise Levy Act, there is only 1 Part for it in these Regulations, but matters specifically connected with the customs levy are in separate provisions from matters specifically connected with the excise levy. For an example, see Part 3, covering both customs levy on cattle export under the NRS Customs Levy Act, and excise levy on cattle transactions under the NRS Excise Levy Act.

7. Each Part contains a reference to the relevant Schedule of the NRS Customs Levy Act or the NRS Excise Levy Act or both.

8. If either the NRS Customs Levy Act or the NRS Excise Levy Act imposes a levy on a whole class of commodities (for example, horticultural products), the relevant Part may be divided into Divisions—that is, there will be a preliminary Division dealing with general matters and then 2 or more Divisions dealing with the separate commodities in the class.

9. Both Acts allow these Regulations to prescribe other commodities that are to be subject to a levy. (For example, see Schedule 4 to the NRS Customs Levy Act and Schedule 9 to the NRS Excise Levy Act, both of which deal with kinds of horticultural products, such as fruit and vegetables.) Part 11 of these Regulations deals with horticultural products, and Division 8 of that Part deals with macadamia nuts, which are prescribed for both Schedules. So far, no other commodities have become subject to a levy by regulation.

10. A block of regulation numbers is left unused after that Division for possible insertion of Divisions dealing with other commodities, but this should not itself be taken as an indication that it is intended to prescribe any other commodities.

11. See the Table of Provisions for the complete layout of the Regulations.

What are the levy rates

12. The levy rates for most commodities are set out in the relevant Acts. The rate that is actually payable on a commodity is called the operative rate for the commodity. However, both Acts allow the rates to be varied by regulations, and there are some commodities for which the Acts do not set a levy rate but provide for it to be set by regulations. The Acts always set a maximum rate for a commodity—regulations cannot provide for an operative levy rate greater than the maximum rate.

13. If the operative rate for a commodity is still that set by an Act, these regulations contain a note giving the rate and where in the Act it is set. Therefore, the operative rates for all commodities are found in these regulations even if they are actually set by the Act.

14. Note that if these regulations have only a note about the operative rate for a commodity, regulation numbers are left unused for the later insertion of a regulation or regulations setting an operative rate. (This is to avoid the need to use a number like “19A”.) The gap in the numbers is signalled by a note. For example:

Note 1 The operative rate of NRS excise levy on coarse grains is 0.015% (maximum rate 0.03%) of the value of the grain—see subclause 6 (1) of Schedule 2 to the NRS Excise Levy Act.

Note 2 Regulation number 36 intentionally not used.”.

Reservation of numbers in this way is not an indication that a levy rate will ever be increased.

What other Regulations need to be read as well

15. The Act that sets out the basic reporting and levy-collection arrangements for all levies on primary products is called the *Primary Industries Levies and Charges Collection Act 1991 (the Collection Act)*. These Regulations are partly based on that Act.

16. These Regulations are not necessarily self-contained for each commodity. If a commodity is subject to an NRS levy but not to any other levy, the whole of the reporting and levy-collection arrangements for the commodity will be in these Regulations.

17. However, for commodities that are subject to a levy under another Act, there will be regulations (usually called the Primary Industries Levies and Charges Collection (*name of commodity*) Regulations) that set out what the levy year is, what the reporting requirements are, and other matters required for the Collection Act. These Regulations do not repeat those matters. If you need to refer to other Regulations for the complete arrangements for a commodity, those other Regulations will be mentioned in the relevant Part of these Regulations. (There are some matters—for example, certain penalties—that are dealt with in the Collection Act itself, and these Regulations then contain a Note referring to the relevant provision of that Act.)

18. Those other Regulations are:

- Primary Industries Levies and Charges Collection (Cattle and Live-stock) Regulations
- Primary Industries Levies and Charges Collection (Coarse Grains) Regulations
- Primary Industries Levies and Charges Collection (Dairy) Regulations
- Primary Industries Levies and Charges Collection (Deer and Deer Velvet) Regulations
- Primary Industries Levies and Charges Collection (Dried Fruits) Regulations
- Primary Industries Levies and Charges Collection (Dried Vine Fruits) Regulations
- Primary Industries Levies and Charges Collection (Grain Legumes) Regulations
- Primary Industries Levies and Charges Collection (Honey) Regulations
- Primary Industries Levies and Charges Collection (Laying Chicken) Regulations
- Primary Industries Levies and Charges Collection (Macadamia Nut) Regulations
- Primary Industries Levies and Charges Collection (Meat Chicken) Regulations

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- Primary Industries Levies and Charges Collection (Oilseeds) Regulations
 - Primary Industries Levies and Charges Collection (Pig) Regulations
 - Primary Industries Levies and Charges Collection (Wheat) Regulations.

(The list is not a complete list of all regulations dealing with the collection of levies on primary products—it does not include regulations dealing with collection of levies for commodities not subject to an NRS levy.)

19. Many provisions of these Regulations also contain references to certain provisions of the Collection Act itself (apart from the penalties mentioned above). Those provisions are the definitions of *processor* and *producer* in section 4 of the Collection Act, or to section 7.

20. The effect of a reference to the definition of *processor* or *producer* is to regard certain people, who would not be regarded as being a processor or producer of a commodity in the ordinary meaning of the term, as a processor or producer of the commodity for the purposes of the NRS Levy Acts and these Regulations. The effect of doing so is that the person who is regarded as a processor or producer becomes liable to pay NRS levy on the commodity.

21. A reference to section 7 of the Collection Act applies one or other subsections of that section to a commodity. The effect of doing so is that an intermediary of a class specified in the applied subsection (for example, a selling agent) becomes liable to pay NRS levy on the commodity on behalf of his or her principal.

22. Note that if a set of regulations mentioned in paragraph 18 applies to a commodity, the provisions of the Collection Act discussed in the previous 3 paragraphs may be applied to the commodity by those regulations.

Regulation 1

Part 1 Preliminary

1 Name of Regulations

These Regulations are the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*.

2 Commencement

These Regulations commence when Schedule 2 of the *National Residue Survey Administration Amendment Act 1998* commences.

Note That Schedule commences on 3 July 1998.

3 Definitions for Regulations generally

In these Regulations:

Collection Act means the *Primary Industries Levies and Charges Collection Act 1991*.

NRS Customs Levy Act means the *National Residue Survey (Customs) Levy Act 1998*.

NRS Excise Levy Act means the *National Residue Survey (Excise) Levy Act 1998*.

NRS customs levy means levy imposed by the NRS Customs Levy Act.

NRS excise levy means levy imposed by the NRS Excise Levy Act.

Regulation 4

Secretary means the Secretary to the Department.

Note 1 **Department** means the Department administering these Regulations—see *Acts Interpretation Act 1901*, ss 19A (3) (b) and 46. At present these Regulations are administered by the Department of Primary Industries and Energy.

Note 2 For these Regulations, the Secretary's office address is:

The Secretary
Department of Primary Industries and Energy
Locked Bag 4488
KINGSTON ACT 2604.

See the Primary Industries Levies and Charges Collection Regulations, r 8.

Note 3 Other terms may be defined in a Part or Division of these Regulations for that Part or Division only.

4 Incorporation of Primary Industries Levies and Charges Collection Regulations

These Regulations are incorporated, and must be read as one, with the Primary Industries Levies and Charges Collection Regulations.

Note The Primary Industries Levies and Charges Collection Regulations are Statutory Rules 1991 No. 196, as amended by Statutory Rules 1991 No. 439, 1992 No. 228 and 1997 No. 208.

Regulation 5

Part 2 Levy on export of aquatic animals and aquatic animal products

5 Meaning of expressions for Part

(1) In this Part:

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

(2) For this Part, the period beginning on 3 July 1998 and ending on 30 September 1998 is taken to be a quarter.

(3) For this Part, a class of aquatic animals includes aquatic animal products produced from aquatic animals of that class.

(4) An expression used in both this Part and Schedule 1 to the NRS Customs Levy Act has the same meaning in this Part as in the Schedule.

6 Levy year (Collection Act, s 4 (1)—definition of *levy year*)

(1) The levy year for aquatic animals and aquatic animal products is a financial year.

Note Financial year means a period of 12 months commencing on 1 July—see *Acts Interpretation Act 1901*, s 22 (1) (c).

(2) For this Part and the Collection Act, the period beginning on 3 July 1998 and ending on 30 June 1999 is taken to be a levy year for aquatic animals and aquatic animal products.

7 Exporter is *producer* for Collection Act

Aquatic animals and aquatic animal products are prescribed products for paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act.

Regulation 8**8 Liability of exporting agents as intermediaries**

Aquatic animals and aquatic animal products are prescribed products for subsection 7 (3) of the Collection Act.

Note 1 For the rates of NRS customs levy on the export of aquatic animals and aquatic animal products, see subclause 3 (1) of Schedule 1 to the NRS Customs Levy Act. The rates are:

- Fin fish—operative rate 1 cent (maximum rate 5 cents) per kilogram;
- Abalone—operative rate 1 cent (maximum rate 5 cents) per kilogram;
- Other crustaceans and molluscs—operative rate 1 cent (maximum rate 5 cents) per kilogram;
- Any other aquatic animal—operative rate 1 cent (maximum rate 5 cents) per kilogram.

Note 2 Regulation number 9 intentionally not used.

10 When levy is due for payment (Collection Act, s 6)

NRS levy for the export of aquatic animals or aquatic animal products is payable on the last day for giving the Secretary a return about the export.

Note For penalty, see s 15 of the Collection Act.

11 Who must give Secretary quarterly returns

- (1) A person who, in a quarter, exports aquatic animals or aquatic animal products must give the Secretary a quarterly return for that quarter.
- (2) However, for a quarter beginning on or after 1 July 1999, a person need not give the Secretary a quarterly return if:
 - (a) the person has applied for exemption for the year and the Secretary has not made a decision about the application; or
 - (b) the Secretary has given the person an exemption for the year, or has continued the person's exemption; or
 - (c) the Secretary must decide whether to continue the person's exemption, and the Secretary has not continued the exemption.

Note For penalty, see s 24 of the Collection Act.

Regulation 12

12 Applications for exemptions from giving Secretary quarterly returns

- (1) This regulation applies to a person if there are reasonable grounds for believing that the person is likely to export less than 40,000 kilograms of aquatic animals or aquatic animal products in a levy year.
- (2) The person may apply to the Secretary for exemption from having to give the Secretary quarterly returns in that levy year.

13 How to apply for exemption

An application for an exemption for a levy year must set out:

- (a) the applicant's full name and business address or residential address (other than a post office box or bag address); and
- (b) if the applicant has a post office box or bag address—that address; and
- (c) if the applicant is a company—its Australian Company Number; and
- (d) a statement that the applicant is, or may become, liable to pay NRS levy on the export of aquatic animals or aquatic animal products for the levy year; and
- (e) a statement that the applicant believes that the applicant is likely to export less than 40,000 kilograms of aquatic animals or aquatic animal products in the levy year.

14 Grant or refusal of exemption

Within 21 days after a person applies for an exemption, the Secretary must:

- (a) decide whether to give the person the exemption; and
- (b) tell the person, in writing, the decision.

Regulation 15**15 Continuation of exemption**

Within 21 days after a person who has an exemption for a levy year gives the Secretary an annual return for the year, the Secretary must:

- (a) decide whether to continue the exemption for the following levy year; and
- (b) if the Secretary decides not to continue the exemption—tell the person, in writing, the decision.

16 What Secretary must consider when making decision

When making a decision under regulation 14 or 15, the Secretary must take into account:

- (a) any information that is available to the Secretary about the amount of NRS levy that the applicant is likely to be required to pay for the levy year; and
- (b) the amount of NRS levy payable by the applicant for the previous levy year.

17 Who must give Secretary annual return

A person must give the Secretary an annual return for a levy year if the person is exempt, under subregulation 11 (2), from giving the Secretary quarterly returns in the levy year.

Note For penalty, see s 24 of the Collection Act.

18 What must be in return

- (1) A quarterly or annual return must be in the form of a declaration, including a statement that the information in it is correct in every material detail.
- (2) A return must set out:
 - (a) the full name and business or residential address (not a post office box or bag address) of the person giving it; and
 - (b) if the person has a post office box or bag address—that address; and
 - (c) if the person is a company—its Australian Company Number; and

Regulation 19

- (d) the quarter or levy year the return is for; and
- (e) how much fin fish (in kilograms) the person exported in the quarter or levy year; and
- (f) how much abalone (in kilograms) the person exported in the quarter or levy year; and
- (g) how much other crustaceans and molluscs (in kilograms) the person exported in the quarter or levy year; and
- (h) how much of any other aquatic animals or aquatic animal products (in kilograms) the person exported in the quarter or levy year; and
- (i) the amount of NRS levy payable by the person, for the quarter or levy year, on:
 - (i) the fin fish; and
 - (ii) the abalone; and
 - (iii) the other crustaceans and molluscs; and
 - (iv) the other aquatic animals or aquatic animal products (if any); and
- (j) the total amount of NRS levy payable by the person on all aquatic animals or aquatic animal products for the quarter or levy year; and
- (k) the amount of NRS levy paid by the person, for the quarter or levy year, on:
 - (i) the fin fish; and
 - (ii) the abalone; and
 - (iii) the other crustaceans and molluscs; and
 - (iv) the other aquatic animals or aquatic animal products; and
- (l) the total amount of NRS levy paid by the person, for the quarter or levy year, on all aquatic animals and aquatic animal products.

Note For penalty, see s 24 of the Collection Act.

19 When and how quarterly return must be given to Secretary

- (1) A person who must give the Secretary a return for a quarter must do so within 28 days after the end of the quarter.

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- (2) If the Secretary tells a person that the Secretary has not given the person an exemption, or continued the person's exemption, for a levy year, the person must give the Secretary a quarterly return for each quarter of the year:
- (a) for each quarter that ended before the person received the notice—within 28 days after receiving the notice; and
 - (b) for each other quarter—no later than the 28th day of the month following the end of the quarter.

Note For penalty, see s 24 of the Collection Act.

- (3) The person must give the return to the Secretary by sending it to the Secretary's office address.

Note For these Regulations, the Secretary's office address is:

The Secretary
Department of Primary Industries and Energy
Locked Bag 4488
KINGSTON ACT 2604.

20 When and how annual return must be given to Secretary

- (1) A person who must give the Secretary an annual return for a levy year must do so on or before 31 July in the next levy year.

Note For penalty, see s 24 of the Collection Act.

- (2) The person must give the return to the Secretary by sending it to the Secretary's office address.

Note For these Regulations, the Secretary's office address is:

The Secretary
Department of Primary Industries and Energy
Locked Bag 4488
KINGSTON ACT 2604.

21 What records must be kept

A person who, in a quarter or levy year, must pay NRS levy on the export of aquatic animals or aquatic animal products must keep records, for the quarter or levy year, setting out:

- (a) how much fin fish (in kilograms) the person exported; and
- (b) how much abalone (in kilograms) the person exported; and

Regulation 22

- (c) how much other crustaceans and molluscs (in kilograms) the person exported; and
- (d) how much of any other aquatic animals or aquatic animal products (in kilograms) the person exported; and
- (e) the amount of NRS levy payable on the fin fish; and
- (f) the amount of NRS levy payable on the abalone; and
- (g) the amount of NRS levy payable on the other crustaceans and molluscs; and
- (h) the amount of NRS levy payable on the other aquatic animals or aquatic animal products; and
- (i) the total amount of NRS levy payable on all aquatic animals or aquatic animal products; and
- (j) the amount of NRS levy paid on the fin fish; and
- (k) the amount of NRS levy paid on the abalone; and
- (l) the amount of NRS levy paid on the other crustaceans and molluscs; and
- (m) the amount of NRS levy paid on the other aquatic animals or aquatic animal products; and
- (n) the total amount of NRS levy paid on all aquatic animals or aquatic animal products.

22 How long records must be retained

A person must retain records for a quarter or levy year:

- (a) for 5 years after the last day for giving the Secretary a return for the quarter or levy year, if the person gives the Secretary such a return within the time allowed by this Part to do so; or
- (b) in any other case—for 5 years after the day on which a return for the quarter or levy year is actually given to the Secretary.

Penalty: 10 penalty units.

23 Review of decisions

- (1) A person may apply to the Administrative Appeals Tribunal for the review of a decision by the Secretary:
 - (a) under regulation 14, not to give an exemption; or

Regulation 24

- (b) under regulation 15, not to continue an exemption.
- (2) A notice under regulation 14 or 15 about a decision must include a statement that a person whose interests are affected by the decision may ask for a statement under section 28 of the *Administrative Appeals Tribunal Act 1975*.
- (3) However, subregulation (2) does not apply if subsection 28 (4) of that Act applies.
- (4) A failure to comply with subregulation (2) about a decision does not make the decision invalid.

24 Transitional—obligations about returns under former Regulations

A person who, under the Primary Industries Levies and Charges Collection (National Residue Survey—Aquatic Animal Export) Regulations (as in force on 2 July 1998), is required to lodge a return about a period that includes 1 and 2 July 1998 is taken to have complied with the requirement if the person includes the information required by those Regulations in a return given to the Secretary under this Part.

Regulation 25

Part 3 Levies on cattle export and cattle transactions

25 Meaning of expressions for Part

(1) In this Part:

Cattle Levy Collection Regulations means the *Primary Industries Levies and Charges Collection (Buffalo, Cattle and Live-stock) Regulations 1998*.

(2) An expression used in both this Part and Schedule 2 to the NRS Customs Levy Act has the same meaning in this Part as in the Schedule.

(3) An expression used in both this Part and Schedule 1 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.

(4) An expression used in both this Part and in the Cattle Levy Collection Regulations has the same meaning in this Part as in those Regulations.

26 Incorporation with Cattle Levy Collection Regulations

This Part is incorporated, and must be read as one, with the Cattle Levy Collection Regulations.

Note 1 The rate of NRS customs levy on the export of cattle are:

- for cattle other than bobby calves—operative rate 32 cents (maximum rate 35 cents) per head (see subclause 3 (1) of Schedule 2 to the NRS Customs Levy Act);
- for bobby calves—operative rate 26 cents (maximum rate 35 cents) per head (see subclause 3 (2) of that Schedule).

Note 2 The rates of NRS excise levy on cattle are:

- for cattle other than bobby calves—operative rate 32 cents (maximum rate 35 cents) per head (see paragraph 3 (1) (c) of Schedule 1 to the NRS Excise Levy Act);
- for bobby calves—operative rate 26 cents (maximum rate 35 cents) per head (see paragraph 3 (1) (d) of that Schedule).

Note 3 Regulation numbers 27 and 28 intentionally not used.

Regulation 29**29 When levy is due for payment (Collection Act, s 6)**

- (1) NRS customs levy on the export of cattle is due for payment on the last day for lodging a return for the export under the Cattle Levy Collection Regulations.
- (2) NRS excise levy on a cattle transaction is due for payment on the last day for lodging a return for the transaction under the Cattle Levy Collection Regulations.

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

30 Information in returns under Cattle Levy Collection Regulations

- (1) A person who lodges a return under the Cattle Levy Collection Regulations about the export of cattle must include in the return details of:
 - (a) how much NRS customs levy was payable on the export of the cattle; and
 - (b) how much NRS customs levy was paid on the export of the cattle.
- (2) A person who lodges a return under the Cattle Levy Collection Regulations must include in the return details of:
 - (a) how much NRS excise levy was payable on any transaction, delivery or slaughter of cattle on which NRS excise levy is imposed that is mentioned in the return, showing separately:
 - (i) NRS levy payable on any transaction by which the ownership of cattle was transferred; and
 - (ii) NRS levy payable on any delivery of cattle to a processor; and
 - (iii) NRS levy payable on any slaughter of cattle; and
 - (iv) total NRS levy payable on all the transactions, deliveries and slaughter; and
 - (b) how much NRS excise levy was paid on the transactions, deliveries or slaughter, showing separately:
 - (i) NRS levy paid on any transaction by which the ownership of cattle was transferred; and

Regulation 31

- (ii) NRS levy paid on any delivery of cattle to a processor; and
- (iii) NRS levy paid on any slaughter of cattle; and
- (iv) total NRS levy paid on all the transactions, deliveries and slaughter.

Note For penalty, see s 24 of the Collection Act.

31 Information in records under Cattle Levy Collection Regulations

- (1) A person who is liable to pay NRS customs levy on the export of cattle, and must keep records under the Cattle Levy Collection Regulations about the export of cattle, must include in the records details of:
 - (a) how much NRS customs levy was payable on each consignment of cattle; and
 - (b) how much NRS customs levy was paid on each consignment of cattle.

- (2) A person who is liable to pay NRS excise levy on transactions in, or the delivery or slaughter of, cattle and who must keep records under the Cattle Levy Collection Regulations about those transactions, or that delivery or slaughter, must include in the records details of:
 - (a) how much NRS excise levy was payable on any transaction, delivery or slaughter of cattle on which NRS excise levy is imposed, showing separately:
 - (i) NRS levy payable on any transaction by which the ownership of cattle was transferred; and
 - (ii) NRS levy payable on any delivery of cattle to a processor; and
 - (iii) NRS levy payable on any slaughter of cattle; and
 - (iv) total NRS levy payable on all the transactions, deliveries and slaughter; and
 - (b) how much NRS excise levy was paid on any such transaction, delivery or slaughter, showing separately:
 - (i) NRS levy paid on any transaction by which the ownership of cattle was transferred; and

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- (ii) NRS levy paid on any delivery of cattle to a processor; and
- (iii) NRS levy paid on any slaughter of cattle; and
- (iv) total NRS levy paid on all the transactions, deliveries and slaughter.

32 Transitional—obligations about returns under Cattle Levy Collection Regulations

A person who is required, under subregulation 34 (3), 36 (2), 38 (2), 43 (3) or 45 (2) of the Cattle Levy Collection Regulations (as in force on 2 July 1998), to include information in a return about a period that includes 1 and 2 July 1998, is taken to have complied with the requirement if the person includes the information required by that subregulation in a return given to the Secretary under this Part.

Regulation 33

Part 4 Levy on coarse grain

33 Meaning of expressions for Part

- (1) In this Part:
Coarse Grains Levy Collection Regulations means the Primary Industries Levies and Charges Collection (Coarse Grains) Regulations.
- (2) An expression used in both this Part and Schedule 2 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.
- (3) An expression used in both this Part and the Coarse Grains Levy Collection Regulations has the same meaning in this Part as in those Regulations.

34 Meaning of value

In Schedule 2 to the NRS Excise Levy Act and this Part:

value of leviable coarse grain means its sales value worked out as set out in regulation 5 of the Coarse Grains Levy Collection Regulations.

Note Regulation 5 of the Coarse Grains Levy Collection Regulations is as follows (*the Levy Act* is the *Coarse Grains Levy Act 1992*):

What is the sales value of grain

“5. (1) For the purposes of the definition of *value* in section 3 of the Levy Act, the sales value of grain is:

- (aa) in the case of seed grain for sowing—the amount that would constitute the sale price of the grain if it were not seed grain for sowing and had been sold at the market price prevailing on the day the grain was delivered as mentioned in subsection 9 (2) of the Levy Act; and
- (a) in the case of grain in a pool—the amount of each payment made for the grain; and
- (b) in any other case—the sale price of the grain:
 - (i) ascertained by reference to sales invoices or other sales documents relating to the grain; or

Regulation 35

- (ii) if there are no sales invoices or documents of that kind—the amount that would constitute the sale price of the grain if it had been sold at the market price prevailing on the day the grain was processed, or delivered, as mentioned in subsection 9 (2) of the Levy Act.

“(2) The value of grain is to be net of handling, storage, transport and f.o.b. costs.

“(3) In this regulation, *grain* means leviable coarse grain.”.

35 Incorporation with Coarse Grains Levy Collection Regulations

This Part is incorporated, and must be read as one, with the Coarse Grains Levy Collection Regulations.

Note 1 The operative rate of NRS excise levy on coarse grains is 0.015% (maximum rate 0.03%) of the value of the grain—see subclause 6 (1) of Schedule 2 to the NRS Excise Levy Act.

Note 2 Regulation number 36 intentionally not used.

37 When levy is due for payment (Collection Act, s 6)

NRS excise levy on leviable coarse grain for a quarter is due for payment on the last day for lodging a return for the quarter under the Coarse Grains Levy Collection Regulations.

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

38 Information in returns under Coarse Grains Levy Collection Regulations

A person who lodges a quarterly return under the Coarse Grains Levy Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the coarse grain the return is about, showing separately how much levy was payable on each kind of coarse grain; and
- (b) how much NRS excise levy was paid on the coarse grain, showing separately how much levy was paid on each kind of coarse grain.

Note For penalty, see s 24 of the Collection Act.

Regulation 39

**39 Information in records under Coarse Grains Levy
Collection Regulations**

A person who is liable to pay NRS excise levy on coarse grain in a quarter, and must keep records under the Coarse Grains Levy Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the coarse grain, showing separately how much levy was payable on each kind of coarse grain; and
- (b) how much NRS excise levy was paid on the coarse grain, showing separately how much levy was paid on each kind of coarse grain.

Part 5 Levy on dairy produce

40 Meaning of expressions for Part

(1) In this Part:

Dairy Levy Collection Regulations means the Primary Industries Levies and Charges Collection (Dairy) Regulations.

(2) An expression used in both this Part and Schedule 3 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.

(3) An expression used in both this Part and the Dairy Levy Collection Regulations has the same meaning in this Part as in those Regulations.

41 Incorporation with Dairy Levy Collection Regulations

This Part is incorporated, and must be read as one, with the Dairy Levy Collection Regulations.

Note 1 The operative rate of levy on *relevant dairy produce* (that is, whole milk or a whole milk product—see clause 2 of Schedule 3 to the NRS Excise Levy Act) is \$0.00 (maximum rate 0.5 cents) per kilogram of the total of the milk fat content and the protein content—see clause 3 of that Schedule.

Note 2 Regulation number 42 intentionally not used.

43 When levy is due for payment (Collection Act, s 6)

NRS excise levy on dairy produce for a month is due for payment on the last day for lodging a monthly return for the month under the Dairy Levy Collection Regulations.

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

Regulation 44

44 Information in returns under Dairy Levy Collection Regulations

A person who lodges a return under the Dairy Levy Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the dairy produce the return is about; and
- (b) how much NRS excise levy was paid on the dairy produce.

Note For penalty, see s 24 of the Collection Act.

45 Information in records under Dairy Levy Collection Regulations

A person who is liable to pay NRS excise levy on dairy produce for a month, and must keep records under the Dairy Levy Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the dairy produce; and
- (b) how much NRS excise levy was paid on the dairy produce.

Part 6 Levy on dried fruits

46 Meaning of expressions for Part

- (1) In this Part:

Dried Fruits Levy Collection Regulations means the Primary Industries Levies and Charges Collection (Dried Fruits) Regulations.

Dried Vine Fruits Levy Collection Regulations means the Primary Industries Levies and Charges Collection (Dried Vine Fruits) Regulations.

- (2) An expression used in both this Part and Schedule 4 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.
- (3) An expression used in both this Part and the Dried Fruits Levy Collection Regulations has the same meaning in this Part as in those Regulations.
- (4) An expression used in both this Part and the Dried Vine Fruits Levy Collection Regulations has the same meaning in this Part as in those Regulations.

47 Incorporation with Dried Fruit Levy Collection Regulations and Dried Vine Fruit Levy Collection Regulations

- (1) To the extent that this Part deals with dried tree fruits, it is incorporated, and must be read as one, with the Dried Fruit Levy Collection Regulations.
- (2) To the extent that this Part deals with dried vine fruits, it is incorporated, and must be read as one, with the Dried Vine Fruits Levy Collection Regulations.

Note 1 The operative rate of NRS Excise Levy on both dried tree fruits and dried vine fruits is \$0.00 cents (maximum rate \$1.00) per tonne—see subclause 4 (1) of Schedule 4 to the NRS Excise Levy Act.

Note 2 Regulation numbers 48, 49, 50, 51 and 52 intentionally not used.

Regulation 53

53 When levy is due for payment (Collection Act, s 6)

- (1) NRS excise levy on dried tree fruits is due for payment on the last day for making a return about the dried fruits under the Dried Fruits Levy Collection Regulations.
- (2) NRS excise levy on dried vine fruits is due for payment on the last day for making a monthly return about the fruits under the Dried Vine Fruits Levy Collection Regulations.

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

54 Information in returns under Dried Fruits Levy Collection Regulations

A person who lodges a return under the Dried Fruits Levy Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the dried tree fruits the return is about; and
- (b) how much NRS excise levy was paid on the fruits.

Note For penalty, see s 24 of the Collection Act.

55 Information in returns under Dried Vine Fruits Levy Collection Regulations

A person who lodges a monthly return under the Dried Vine Fruits Levy Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the dried vine fruits the return is about; and
- (b) how much NRS excise levy was paid on the fruits.

Note For penalty, see s 24 of the Collection Act.

Regulation 56**56 Information in records under Dried Fruits Levy Collection Regulations**

A person who is liable to pay NRS excise levy on dried fruit for a month, and must keep records under the Dried Fruits Levy Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on dried tree fruits for the month; and
- (b) how much NRS excise levy was paid on dried tree fruits for the month.

57 Information in records under Dried Vine Fruits Levy Collection Regulations

A person who is liable to pay NRS excise levy on dried vine fruits for a month, and must keep records under the Dried Vine Fruits Levy Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on dried vine fruits for the month; and
- (b) how much NRS excise levy was paid on dried vine fruits for the month.

Regulation 58

Part 7 Levy on game animals

58 Meaning of expressions for Part

(1) In this Part:

return means a return given to the Secretary under regulation 64.

(2) For this Part, the period beginning on 3 July 1998 and ending on 31 July 1998 is taken to be a month.

(3) An expression used in both this Part and Schedule 5 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.

59 Levy year (Collection Act, s 4 (1)—definition of *levy year*)

(1) The levy year for game animals is a financial year.

Note Financial year means a period of 12 months commencing on 1 July—see *Acts Interpretation Act 1901*, s 22 (1) (e).

(2) For this Part and the Collection Act, the period beginning on 3 July 1998 and ending on 30 June 1999 is taken to be a levy year for game animals.

60 Processor is *producer* for Collection Act

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

(a) game animals are prescribed; and

(b) if a game animal is processed at only 1 processing establishment—the proprietor of the establishment is taken to be the producer of the animal; and

(c) if a game animal is partly processed at each of 2 or more processing establishments—the proprietor of the processing establishment at which the animal was last processed is taken to be the producer of the animal.

Regulation 62

Note 1 The rates of NRS Excise Levy on game animals are as follows (see subclause 3 (1) of Schedule 5 to the NRS Excise Levy Act):

Class of game animal	Operative rate of levy	Maximum rate of levy
Pigs	12 cents per carcase	40 cents per carcase
Goats	3 cents per carcase	40 cents per carcase
Kangaroos	4 cents per carcase	40 cents per carcase
Other game animals	0 cents per carcase	40 cents per carcase

Note 2 Regulation number 61 intentionally not used.

62 When levy is due for payment (Collection Act, s 6)

NRS excise levy on a game animal for a month is due for payment on the last day for giving the Secretary a return for the month.

Note For penalty, see s 15 of the Collection Act.

63 Who must give Secretary return

If in a month a producer processes a game animal on which NRS excise levy is payable, the producer must give the Secretary a return for the month.

Note For penalty, see s 24 of the Collection Act

64 What must be in return

- (1) A return must be in the form of a declaration, including a statement that the information in it is correct in every material detail.
- (2) A return must set out:
 - (a) the full name and business or residential address of the producer (not a post office box or bag address); and
 - (b) if the producer has a post office box or bag address—that address; and
 - (c) if the producer is a company—its Australian Company Number; and

Regulation 64

- (d) if the full name or business address of the processing establishment of which the producer is proprietor is different to that of the producer:
 - (i) the processing establishment's full name and business address (not a post office box or bag address); and
 - (ii) if the proprietor is a company—its Australian Company Number; and
- (e) if the processing establishment has a post office box or bag address different to that of the producer—that address; and
- (f) the month the return is for; and
- (g) how many game animals on which NRS excise levy is payable were processed in the month, showing separately:
 - (i) how many pigs; and
 - (ii) how many goats; and
 - (iii) how many kangaroos; and
 - (iv) how many other game animals; and
 - (v) how many game animals in all; and
- (h) how much NRS excise levy was payable on the animals, showing separately:
 - (i) how much on the pigs; and
 - (ii) how much on the goats; and
 - (iii) how much on the kangaroos; and
 - (iv) how much on the other game animals (if any); and
 - (v) the total on all the game animals; and
- (i) how much NRS excise levy was paid on the animals, showing separately:
 - (i) how much on the pigs; and
 - (ii) how much on the goats; and
 - (iii) how much on the kangaroos; and
 - (iv) how much on the other game animals (if any); and
 - (v) the total on all the game animals.

Note For penalty, see s 24 of the Collection Act.

Regulation 65

- (3) However, if a producer processed no game animals of a particular kind in a month, a return by the producer for that month need not state that no animals of that kind were processed, or that no NRS excise levy was payable or paid on them.

65 When and how return must be given to Secretary

- (1) A return for a month must be given to the Secretary on or before the 28th day of the next month.

Note For penalty, see s 24 of the Collection Act.

- (2) The return must be given to the Secretary by sending it to the Secretary's office address.

Note For these Regulations, the Secretary's office address is:

The Secretary
Department of Primary Industries and Energy
Locked Bag 4488
KINGSTON ACT 2604.

66 What records must be kept

A producer must keep a record for each month of:

- (a) how many game animals on which NRS excise levy is payable are processed by the producer on each day of the month, showing separately:
- (i) how many pigs; and
 - (ii) how many goats; and
 - (iii) how many kangaroos; and
 - (iv) how many other game animals; and
- (b) how many game animals on which NRS excise levy is payable are processed by the producer during the month, showing separately:
- (i) how many pigs; and
 - (ii) how many goats; and
 - (iii) how many kangaroos; and
 - (iv) how many other game animals.

Penalty: 10 penalty units.

Regulation 67

67 How long records must be retained

A person must retain records for a month:

- (a) if the person gives the Secretary, within the time allowed by this Part to do so, a return for the month—for 5 years after the last day for giving the Secretary such a return; or
- (b) in any other case—for 5 years after the day on which such a return is actually given to the Secretary.

Penalty: 10 penalty units.

68 Transitional—obligations about returns under former Regulations

A person who, under the Primary Industries Levies and Charges Collection (National Residue Survey—Game Animals) Regulations (as in force on 2 July 1998), is required to lodge a return about a period that includes 1 and 2 July 1998 is taken to have complied with the requirement if the person includes the information required by those Regulations in a return given to the Secretary under this Part.

Part 8 Levy on grain legumes

69 Meaning of expressions for Part

(1) In this Part:

Grain Legumes Levy Collection Regulations means the Primary Industries Levies and Charges Collection (Grain Legumes) Regulations.

(2) An expression used in both this Part and Schedule 6 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.

(3) An expression used in both this Part and the Grain Legumes Levy Collection Regulations has the same meaning in this Part as in those Regulations.

70 Meaning of *value*

In Schedule 6 to the NRS Excise Levy Act and this Part:

value of leviable grain legumes grain means their value worked out as set out in regulation 3B of the Grain Legumes Levy Collection Regulations.

Note Regulation 3B of the Grain Legumes Levy Collection Regulations is as follows (the *Levy Act* is the *Grain Legumes Levy Act 1985*):

What is the value of leviable grain legumes

“3B. (1) For the purposes of the definition of *value* in subsection 4 (1) of the Levy Act, the value of leviable grain legumes is:

- (aa) in the case of seed grain legumes for sowing—the amount that would constitute the sale price of the grain legumes if they were not seed grain legumes for sowing and had been sold at the market price prevailing on the day the grain legumes were delivered as mentioned in subsection 6 (2) of the Levy Act; and
- (a) in the case of grain legumes in a pool—the total amount paid for the grain legumes; or

Regulation 71

- (b) in the case of grain legumes not in a pool:
 - (i) the sale price of the grain legumes determined by reference to sales invoices or other sales documents relating to the grain legumes; or
 - (ii) if there are no relevant sales invoices or other documents—the amount that would constitute the sale price of the grain legumes if they had been sold at the market price prevailing on the day the grain legumes were processed, or delivered, as mentioned in subsection 6 (2) of the Levy Act.

“(2) The value of leviable grain legumes is to be net of handling, storage, transport and f.o.b. costs.”.

71 Incorporation with Grain Legumes Levy Collection Regulations

This Part is incorporated, and must be read as one, with the Grain Legumes Levy Collection Regulations.

Note 1 The operative rate of NRS excise levy on grain legumes is 0.015% (maximum rate 0.03%) of the value of the grain legumes—see subclause 6 (1) of Schedule 6 to the NRS Excise Levy Act.

Note 2 Regulation numbers 72 and 73 intentionally not used.

74 When levy is due for payment (Collection Act, s 6)

NRS excise levy on leviable grain legumes is due for payment on the last day for lodging a quarterly return for the legumes under the Grain Legumes Levy Collection Regulations.

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

75 Information in returns under Grain Legumes Levy Collection Regulations

A person who lodges a quarterly return under the Grain Legumes Levy Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the grain legumes the return is about, showing separately how much levy was payable on each kind of grain legume; and

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- (b) how much NRS excise levy was paid on the legumes, showing separately how much levy was paid on each kind of grain legume.

Note For penalty, see s 24 of the Collection Act.

76 Information in records under Grain Legumes Levy Collection Regulations

A person who is liable to pay NRS excise levy on grain legumes for a quarter, and must keep records under the Grain Legumes Levy Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the grain legumes, showing separately how much levy was payable on each kind of grain legume; and
- (b) how much NRS excise levy was paid on the grain legumes, showing separately how much levy was paid on each kind of grain legume.

Regulation 77

Part 9 Levies on honey and honey export

77 Meaning of expressions for Part

(1) In this Part:

Honey Levy Collection Regulations means the Primary Industries Levies and Charges Collection (Honey) Regulations.

(2) An expression used in both this Part and Schedule 3 to the NRS Customs Levy Act has the same meaning in this Part as in the Schedule.

(3) An expression used in both this Part and Schedule 7 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.

(4) An expression used in both this Part and the Honey Levy Collection Regulations has the same meaning in this Part as in those Regulations.

78 Incorporation with Honey Levy Collection Regulations

This Part is incorporated, and must be read as one, with the Honey Levy Collection Regulations.

Note 1 The operative rate of NRS customs levy on honey export is 0.25 cents (maximum rate 0.3 cents) per kilogram—see clause 3 of Schedule 3 to the NRS Customs Levy Act.

Note 2 The operative rate of NRS excise levy on honey is 0.25 cents (maximum rate 0.3 cents) per kilogram—see subclauses 4 (1) and 4 (2) of Schedule 7 to the NRS Excise Levy Act.

Note 3 Regulation numbers 79 and 80 intentionally not used.

81 When levy is due for payment (Collection Act, s 6)

(1) NRS customs levy on the export of honey is due for payment on the last day for lodging a monthly return for the export under the Honey Levy Collection Regulations.

Regulation 82

- (2) NRS excise levy on honey is due for payment on the last day for lodging a monthly return for the honey under the Honey Levy Collection Regulations.

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

82 Information in returns under Honey Levy Collection Regulations

- (1) A person who lodges a return under the Honey Levy Collection Regulations must include in the return:
- (a) to the extent that the return is about the export of honey—details of:
 - (i) how much NRS customs levy was payable on the export; and
 - (ii) how much NRS customs levy was paid on the export; and
 - (b) to the extent that the return is about honey sold or used in the production of other goods—details of:
 - (i) how much NRS excise levy was payable on the honey; and
 - (ii) how much NRS excise levy was paid on the honey.

Note For penalty, see s 24 of the Collection Act.

83 Information in records under Honey Levy Collection Regulations

- (1) A person who is liable to pay NRS customs levy on the export of honey for a month, and must keep records under the Honey Levy Collection Regulations, must include in the records details of:
- (a) how much NRS customs levy was payable on each export of honey; and
 - (b) how much NRS customs levy was paid on each export of honey.

Regulation 83

- (2) A person who is liable to pay NRS excise levy on honey for a month, and must keep records under the Honey Levy Collection Regulations, must include in the records details of:
- (a) how much NRS excise levy was payable on the honey;
and
 - (b) how much NRS excise levy was paid on the honey.

Part 10 Levy on horse slaughter

84 Meaning of expressions for Part

(1) In this Part:

return means a return given to the Secretary under regulation 91.

(2) For this Part, the period beginning on 3 July 1998 and ending on 31 July 1998 is taken to be a month.

(3) An expression used in both this Part and Schedule 8 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.

85 Levy year (Collection Act, s 4 (1)—definition of *levy year*)

(1) The levy year for horse slaughter is a financial year.

Note Financial year means a period of 12 months commencing on 1 July—see *Acts Interpretation Act 1901*, s 22 (1) (e).

(2) For this Part and the Collection Act, the period beginning on 3 July 1998 and ending on 30 June 1999 is taken to be a levy year for horse slaughter.

86 Producer, and proprietor etc of processing establishment, are *processors* for Collection Act

Paragraphs (a) and (b) of the definition of *processor* in subsection 4 (1) of the Collection Act apply to horses.

87 Liability of processor as intermediary

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

Note 1 The operative rate of NRS excise levy on horse slaughter is \$3.00 (maximum rate \$5.00) per head—see clause 2 of Schedule 8 to the NRS Excise Levy Act.

Note 2 Regulation number 88 intentionally not used.

Regulation 89

89 When levy is due for payment (Collection Act, s 6)

NRS excise levy payable on horse slaughter is due for payment on the last day for giving the Secretary a return about the slaughter.

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

90 Owner of carcase is *producer* for Collection Act

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

- (a) horses are prescribed; and
- (b) the person who owns the carcasses of the horses immediately after slaughter is taken to be the producer of the horses.

91 Who must give Secretary return

A processor who slaughters horses for human consumption during a month must give the Secretary a return about the slaughter for the month.

Note For penalty, see s 24 of the Collection Act.

92 What must be in return

- (1) A return must be in the form of a declaration, including a statement that the information in it is correct in every material detail.
- (2) A return must set out:
 - (a) the full name and business or residential address of the processor (not a post office box or bag address); and
 - (b) if the processor has a post office box or bag address—that address; and
 - (c) if the processor is a company—its Australian Company Number; and
 - (d) the full name and business address of the abattoir where the horses were slaughtered (not a post office box or bag address); and

Regulation 93

- (e) if the abattoir has its own post office box or bag address— that address; and
- (f) the month the return is for; and
- (g) how many horses were slaughtered at the abattoir in the month, showing separately:
 - (i) how many horses in all were slaughtered in the month; and
 - (ii) how many of those horses were condemned or rejected by an inspector as unfit for human consumption; and
 - (iii) how many of those horses were not condemned or rejected; and
- (h) how much NRS excise levy was payable on the horses not condemned or rejected; and
- (i) how much NRS excise levy was paid on the horses not condemned or rejected.

Note For penalty, see s 24 of the Collection Act.

93 When and how return must be given to Secretary

- (1) A return for a month must be given to the Secretary before the end of the 28th day of the next month.

Note For penalty, see s 24 of the Collection Act.

- (2) The return must be given to the Secretary by sending it to the Secretary's office address.

Note For these Regulations, the Secretary's office address is:

The Secretary
 Department of Primary Industries and Energy
 Locked Bag 4488
 KINGSTON ACT 2604.

94 What records must be kept

- (1) A processor who slaughters horses in a month must keep a record of:
 - (a) how many horses were slaughtered by the processor on each day of the month; and

Regulation 95

- (b) how many of those horses were condemned or rejected by an inspector as unfit for human consumption on each day of the month; and
- (c) how many horses were slaughtered by the processor during the month; and
- (d) how many of those horses were condemned or rejected by an inspector as unfit for human consumption during the month; and
- (e) the name and address of each person who owned 1 or more of the carcasses immediately after slaughter; and
- (f) how much NRS excise levy was payable by each person; and
- (g) how much NRS excise levy was payable on all the horses slaughtered in the month; and
- (h) how much NRS excise levy was paid on all the horses slaughtered in the month.

Penalty: 10 penalty units.

- (2) If a person who owns a carcass immediately after slaughter is not the processor, the owner must give his or her name and address to the processor if the processor asks the owner in writing to do so.

Penalty: 5 penalty units.

95 How long records must be retained

A person must retain the records for a month:

- (a) for 5 years after the last day for giving the Secretary a return for the month, if the person gives the Secretary such a return within the time allowed by this Part to do so; or
- (b) in any other case—for 5 years after the day on which such a return is actually given to the Secretary.

Penalty: 10 penalty units.

96 Transitional—obligations about returns under former Regulations

A person who, under the Primary Industries Levies and Charges Collection (National Residue Survey—Horse Slaughter) Regulations (as in force on 2 July 1998), is required to lodge a return about a period that includes 1 and 2 July 1998 is taken to have complied with the requirement if the person includes the information required by those Regulations in a return given to the Secretary under this Part.

Regulation 97

**Part 11 Levies on horticultural products
and horticultural products export**

Division 1 Preliminary

97 Meaning of expressions for Part

- (1) An expression used in both this Part and Schedule 4 to the NRS Customs Levy Act has the same meaning in this Part as in the Schedule.
- (2) An expression used in both this Part and Schedule 9 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.

Division 2 Potatoes

98 Meaning of expressions for Division

(1) In this Division:

Potato Levy Collection Regulations means the Primary Industries Levies and Charges Collection (Potato) Regulations.

(2) An expression used in both this Division and the Potato Levy Collection Regulations has the same meaning in this Division as in those Regulations.

99 Incorporation with Potato Levy Collection Regulations

This Division is incorporated, and must be read as one, with the Potato Levy Collection Regulations.

Note 1 The operative rate of NRS excise levy on potatoes is \$0.00 (maximum rate 10 cents) per tonne—see clause 3 of Schedule 9 to the NRS Excise Levy Act.

Note 2 Regulation number 100 intentionally not used.

101 When levy is due for payment (Collection Act, s 6)

NRS levy imposed on potatoes is due for payment on the last day for lodging a return about the potatoes under the Potato Levy Collection Regulations.

Note For penalty, see s 15 of the Collection Act.

102 Information in returns under Potato Levy Collection Regulations

A person who lodges a return under the Potato Levy Collection Regulations must include in the return details of:

- (a) how much NRS excise levy is payable on the potatoes that the return is about; and
- (b) how much NRS excise levy has been paid on the potatoes.

Note For penalty, see s 24 of the Collection Act.

Regulation 103

103 Information in records under Potato Levy Collection Regulations

A person who is liable to pay NRS excise levy on potatoes for a quarter, and must keep records under the Potato Levy Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the potatoes;
and
- (b) how much NRS excise levy was paid on the potatoes.

Division 3 Onions

104 Meaning of expressions for Division

- (1) In this Division:

deal means sell, buy, process or export.

intermediary amount means an amount that a person is liable to pay for onions because of subsection 7 (1), (2) or (3) of the Collection Act.

leviable onions means:

- (a) onions on which a person is, or may become, liable to pay NRS levy for the levy year; or
- (b) onions on which a person is, or may become, liable to pay an intermediary amount.

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

retail sale means a sale of onions by a producer, except:

- (a) to a buying agent or through a selling agent; or
- (b) to a first purchaser (including an exporter or a processor); or
- (c) to an exporting agent.

- (2) For this Division, the period beginning on 3 July 1998 and ending on 30 September 1998 is taken to be a quarter.

105 Levy year (Collection Act, s 4 (1)—definition of *levy year*)

- (1) The levy year for onions is a calendar year.

Note Calendar year means a period of 12 months commencing on 1 January—see *Acts Interpretation Act 1901*, s 22 (1) (h).

- (2) For this Division and the Collection Act, the period beginning on 3 July 1998 and ending on 31 December 1998 is taken to be a levy year for onions.

Regulation 106

106 Owner etc and exporter are *producers* for Collection Act

Onions are prescribed for paragraphs (b) and (g) of the definition of *producer* in subsection 4 (1) of the Collection Act.

107 Liability of processor as intermediary

- (1) Paragraph 7 (2) (b) of the Collection Act applies to onions.
- (2) Onions are prescribed for subsection 7 (3) of the Collection Act.

Note 1 The operative rate of NRS customs levy on onions is 40 cents (maximum rate \$5.00) per tonne—see clause 3 of Schedule 4 to the NRS Customs Levy Act.

Note 2 The operative rate of NRS excise levy on onions is 40 cents (maximum rate \$5.00) per tonne—see clause 4 of Schedule 9 to the NRS Excise Levy Act.

Note 3 Regulation numbers 108 and 109 intentionally not used.

110 When levy is due for payment (Collection Act, s 6)

- (1) NRS customs levy on onions exported from Australia is due for payment on the last day for giving the Secretary a quarterly return for the onions.
- (2) NRS excise levy on onions is due for payment on the last day for giving the Secretary a quarterly return for the onions.

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

111 Who must give Secretary quarterly return

- (1) A person who is liable to pay NRS levy, or an intermediary amount, because the person has dealt with onions in a quarter must give the Secretary a quarterly return for the quarter.
- (2) However, a person need not give the Secretary a quarterly return:
 - (a) if:
 - (i) the person has applied for exemption under regulation 113 for the year and the Secretary has not made a decision about the application; or

- (ii) the Secretary has given the person an exemption under regulation 114 for the year, or has continued the person's exemption; or
 - (iii) the Secretary had to decide under regulation 115 whether to continue the person's exemption, and the Secretary has not continued the exemption; or
- (b) for onions sold by a producer by retail sale.

Note For penalty, see s 24 of the Collection Act.

112 Applications for exemptions from giving Secretary quarterly returns

A person may apply to the Secretary for exemption from the obligation to give the Secretary quarterly returns for a levy year if the person has reason to believe that the person will, or is likely to, deal with less than 1,250 tonnes of leviable onions in the levy year.

113 How to apply for exemption

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

- (a) the applicant's full name and business or residential address (not the address of a post office box or bag); and
- (b) if the applicant has a post office box or bag address—that address; and
- (c) if the applicant is a company—its Australian Company Number; and
- (d) a statement:
 - (i) that the applicant is, or may become, liable to pay NRS levy on onions for the levy year; or
 - (ii) that the applicant is, or may become liable, to pay an intermediary amount for the levy year; and
- (e) a statement that the applicant believes that the applicant is, or may become, liable to pay NRS levy for the levy year on less than 1,250 tonnes of leviable onions.

Regulation 114

114 Grant or refusal of exemption

Within 14 days after a person applies for exemption to the Secretary, the Secretary must:

- (a) decide whether to grant or refuse the application; and
- (b) tell the applicant, in writing, the decision.

115 Continuation of exemption

Within 14 days after a person who is exempt from giving the Secretary quarterly returns for a levy year gives the Secretary an annual return for the year, the Secretary must:

- (a) decide whether or not to continue the exemption for the following levy year; and
- (b) if the Secretary decides not to continue the exemption—tell the person, in writing, the decision.

116 What Secretary must consider when deciding whether to grant or continue exemption

When making a decision under regulation 114 or 115, the Secretary must take into account:

- (a) any information that is available to the Secretary about how much NRS levy, or an intermediary amount, the applicant concerned is likely to be liable to pay for the relevant levy year; and
- (b) the amount of NRS levy or intermediary amount payable by the applicant for the previous levy year.

117 Who must give Secretary annual return

- (1) A person must give the Secretary an annual return for a levy year if the person:
 - (a) is liable to pay NRS levy, or an intermediary amount, on onions for the levy year; and
 - (b) is referred to in paragraph 111 (2) (a).

Note Paragraph 111 (2) (a) is about persons who have applied for exemption but on whose application no decision has been made, and persons who are exempt from the obligation to make quarterly returns.

- (2) A producer who has sold onions by retail sale in a levy year must give the Secretary an annual return about the onions for the levy year.

Note For penalty, see s 24 of the Collection Act.

118 What must be in return

- (1) A return must be in the form of a declaration, including a statement that the information in it is correct in every material detail.
- (2) A return must set out:
- (a) the full name and business or residential address of the person making the return (not a post office box or bag address); and
 - (b) if the person has a post office box or bag address—that address; and
 - (c) if the person is a company—its Australian Company Number; and
 - (d) the quarter or levy year the return is for; and
 - (e) how much onions (in tonnes) for export the person dealt with in the quarter or levy year (other than onions on which the person is not liable to pay NRS customs levy or an intermediary amount); and
 - (f) how much onions (in tonnes) the person dealt with, and is liable to pay NRS excise levy or an intermediary amount on, in the quarter or levy year; and
 - (g) how much NRS customs levy is payable on onions by the person for the quarter or levy year; and
 - (h) how much NRS excise levy is payable on onions by the person for the quarter or levy year; and
 - (i) how much is payable by the person as intermediary amount for the quarter or levy year, showing separately:
 - (i) intermediary amount on onions for export; and
 - (ii) intermediary amount on other onions; and
 - (j) how much NRS customs levy on onions was paid by the person for the quarter or levy year; and
 - (k) how much NRS excise levy on onions was paid by the person for the quarter or levy year; and

Regulation 119

- (1) how much was paid by the person as intermediary amount for the quarter or levy year, showing separately:
 - (i) intermediary amount on onions for export; and
 - (ii) intermediary amount on other onions.

119 When and how quarterly return must be given to Secretary

- (1) A person who must give the Secretary a return for a quarter must do so within 28 days after the end of the quarter.

Note For penalty, see s 24 of the Collection Act.

- (2) If the Secretary tells a person that the Secretary has refused to grant the person an exemption, or continue the person's exemption for a levy year, the person must give the Secretary a quarterly return:
 - (a) within 28 days of being told, for each quarter in the levy year that ended before the person was told; and
 - (b) for each other quarter in the levy year, on or before the 28th day of the next month after the end of the quarter.

Note For penalty, see s 24 of the Collection Act.

- (3) The return must be given to the Secretary by sending it to the Secretary's office address.

Note For these Regulations, the Secretary's office address is:

The Secretary
Department of Primary Industries and Energy
Locked Bag 4488
KINGSTON ACT 2604.

120 When and how annual return must be given to Secretary

- (1) A person who must give the Secretary an annual return for a levy year must do so on or before 28 February in the next levy year.

Note For penalty, see s 24 of the Collection Act.

- (2) The return must be given to the Secretary by sending it to the Secretary's office address.

Note For these Regulations, the Secretary's office address is:

The Secretary
Department of Primary Industries and Energy
Locked Bag 4488
KINGSTON ACT 2604.

121 What records must be kept

- (1) A producer who, in a quarter or levy year, is liable to pay levy on onions must keep a record, for the quarter or levy year, of:
- (a) how much onions (in tonnes) the producer dealt with in the quarter or levy year; and
 - (b) how much NRS customs levy was payable on the export of onions; and
 - (c) how much NRS excise levy was payable on onions; and
 - (d) how much NRS customs levy was paid on the export of onions; and
 - (e) how much NRS excise levy was paid on onions; and
 - (f) the name and business or residential address of each other person with whom the producer dealt with onions (except by retail sale); and
 - (g) how much onions for export (in tonnes) the producer dealt with in the quarter or levy year; and
 - (h) how much onions (in tonnes), other than onions for export, the producer dealt with (except by retail sale); and
 - (i) how much onions (in tonnes) the producer sold by retail sale.
- (2) A person referred to in section 7 of the Collection Act who is liable to pay an amount for onions must keep a record, for each quarter or levy year, of:
- (a) how much onions (in tonnes) the person dealt with in the quarter or levy year; and
 - (b) any intermediary amount payable for the onions; and
 - (c) any intermediary amount paid for the onions; and

Regulation 122

- (d) the name and business or residential address of each other person with whom the person dealt with onions (except by retail sale); and
 - (e) how much onions for export (in tonnes) the person dealt with in the quarter or levy year; and
 - (f) how much onions (in tonnes) the person dealt with in the quarter or levy year, other than onions:
 - (i) for export; or
 - (ii) dealt with by retail sale; and
 - (g) how much onions (in tonnes) the person sold by retail sale in the quarter or levy year.
- (3) In recording a dealing for this regulation, the kind of dealing must be described.

122 How long records must be retained

A person must retain the records:

- (a) if the person gives the Secretary a return for the quarter or levy year that the records are about within the time allowed by this Part to do so—for 5 years after the last day for giving the Secretary such a return; or
- (b) in any other case—for 5 years after the day on which the return is actually given to the Secretary.

Penalty: 10 penalty units.

123 Review of decisions

- (1) Application may be made to the Administrative Appeals Tribunal for the review of a decision by the Secretary:
 - (a) to refuse to grant an exemption under regulation 114; or
 - (b) to refuse to continue an exemption under regulation 115.
- (2) Unless subsection 28 (4) of the *Administrative Appeals Tribunal Act 1975* applies, a notice given under regulation 114 about a decision must include a statement to the effect that a person whose interests are affected by the decision may request a statement under section 28 of that Act.

- (3) A failure to comply with subregulation (2) about a decision does not make the decision invalid.

124 Transitional—obligations about returns under former Regulations

A person who, under the Primary Industries Levies and Charges Collection (National Residue Survey—Onion) Regulations (as in force on 2 July 1998), is required to lodge a return about a period that includes 1 and 2 July 1998 is taken to have complied with the requirement if the person includes the information required by those Regulations in a return given to the Secretary under this Division.

Regulation 125

Division 4 Apples and pears**125 Meaning of expressions for Division**

- (1) In this Division:

Apple and Pear Levy Collection Regulations means the Primary Industries Levies and Charges Collection (Apple and Pear) Regulations.

- (2) An expression used in both this Division and the Apple and Pear Levy Collection Regulations has the same meaning in this Division as in those Regulations.

126 Incorporation with Apple and Pear Levy Collection Regulations

This Division is incorporated, and must be read as one, with the Apple and Pear Levy Collection Regulations.

Note 1 The operative rate of NRS customs levy on apples is 1 cent (maximum rate 1.1 cents) per box—see subclause 4 (1) of Schedule 4 to the NRS Customs Levy Act.

Note 2 The operative rate of NRS customs levy on pears is 1 cent (maximum rate 1.1 cents) per box—see subclause 4 (2) of Schedule 4 to the NRS Customs Levy Act.

Note 3 The operative and maximum rates of NRS excise levy on apples and pears are as set out in the following table (the subclauses are of Schedule 9 to the NRS Excise Levy Act):

Kind of apples or pears	Operative rate	Maximum rate	Subclause
Apples (other than juicing apples or processing apples)	1 cent per box	1.1 cents	5 (1)
Pears (other than juicing pears or processing pears)	1 cent per box	1.1 cents	5 (2)
Juicing apples	10 cents per tonne	60 cents per tonne	5 (3)
Juicing pears	10 cents per tonne	60 cents per tonne	5 (4)

Regulation 129

Kind of apples or pears	Operative rate	Maximum rate	Subclause
Processing apples	20 cents per tonne	60 cents per tonne	5 (5)
Processing pears	20 cents per tonne	60 cents per tonne	5 (6)

Note 4 Regulation numbers 127 and 128 intentionally not used.

129 When levy is due for payment (Collection Act, s 6)

NRS levy imposed on apples or pears is due for payment on the last day for lodging a return for the apples or pears under the Apple and Pear Levy Collection Regulations.

Note For penalty, see s 15 of the Collection Act.

130 Information in returns under Apple and Pear Levy Collection Regulations

A person who lodges a return under the Apple and Pear Levy Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the apples or pears that the return is about; and
- (b) how much NRS excise levy was paid on the apples or pears.

Note For penalty, see s 24 of the Collection Act.

131 Information in records under Apple and Pear Levy Collection Regulations

A person who is liable to pay NRS excise levy on apples or pears, and must keep records under the Apple and Pear Levy Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the apples or pears; and
- (b) how much NRS excise levy was paid on the apples or pears.

Regulation 132

Division 5 Citrus fruits

132 Meaning of expressions for Division

(1) In this Division:

Citrus Levy Collection Regulations means the Primary Industries Levies and Charges Collection (Citrus) Regulations.

(2) An expression used in both this Division and the Citrus Levy Collection Regulations has the same meaning in this Division as in those Regulations.

133 Incorporation with Citrus Levy Collection Regulations

This Division is incorporated, and must be read as one, with the Citrus Levy Collection Regulations.

Note 1 The operative rate of NRS excise levy on citrus is \$0.00 (maximum rate 60 cents) per tonne—see clause 6 of Schedule 9 to the NRS Excise Levy Act.

Note 2 Regulation number 134 intentionally not used.

135 When levy is due for payment (Collection Act, s 6)

NRS levy imposed on citrus fruits is due for payment on the last day for lodging a return for the fruits under the Citrus Levy Collection Regulations.

Note For penalty, see s 15 of the Collection Act.

136 Information in returns under Citrus Levy Collection Regulations

A person who lodges a return under the Citrus Levy Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the citrus fruits that the return is about; and
- (b) how much NRS excise levy was paid on the fruits.

Note For penalty, see s 24 of the Collection Act.

137 Information in records under Citrus Levy Collection Regulations

A person who is liable to pay NRS excise levy on citrus fruits, and must keep records under the Citrus Levy Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the fruits; and
- (b) how much NRS excise levy was paid on the fruits.

Regulation 138

Division 6 Table grapes

138 Meaning of expressions for Division

(1) In this Division:

Grape Research Levy Collection Regulations means the Primary Industries Levies and Charges Collection (Grape Research) Regulations.

(2) An expression used in both this Division and the Grape Research Levy Collection Regulations has the same meaning in this Division as in those Regulations.

139 Incorporation with Grape Research Levy Collection Regulations

This Division is incorporated, and must be read as one, with the Grape Research Levy Collection Regulations.

Note 1 The operative rate of NRS excise levy on table grapes is \$0.00 (maximum rate 80 cents) per tonne—see clause 7 of Schedule 9 to the NRS Excise Levy Act.

Note 2 Regulation number 140 intentionally not used.

141 When levy is due for payment (Collection Act, s 6)

NRS levy imposed on table grapes is due for payment on the last day for lodging an annual return for the grapes under the Grape Research Levy Collection Regulations.

Note For penalty, see s 15 of the Collection Act.

142 Information in returns under Grape Research Levy Collection Regulations

A person who lodges an annual return under the Grape Research Levy Collection Regulations about prescribed goods (within the meaning of those Regulations) that include table grapes must include in the return details of:

(a) how much NRS excise levy was payable on the table grapes; and

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- (b) how much NRS excise levy was paid on the table grapes.

Note 1 For penalty, see s 24 of the Collection Act.

Note 2 Under the Grape Research Levy Collection Regulations, *prescribed goods* includes table grapes, other fresh grapes, dried grapes and grape juice.

**143 Information in records under Grape Research Levy
Collection Regulations**

A person who is liable to pay NRS excise levy on table grapes for a levy year, and must keep records under the Grape Research Levy Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the table grapes; and
(b) how much NRS excise levy was paid on the table grapes.

Regulation 144

Division 7 Stone fruit

144 Meaning of expressions for Division

(1) In this Division:

Stone Fruit Levy Collection Regulations means the Primary Industries Levies and Charges Collection (Stone Fruit) Regulations.

(2) An expression used in both this Division and the Stone Fruit Levy Collection Regulations has the same meaning in this Division as in those Regulations.

145 Incorporation with Stone Fruit Levy Collection Regulations

This Division is incorporated, and must be read as one, with the Stone Fruit Levy Collection Regulations.

Note 1 The operative rate of NRS excise levy on stone fruit is \$0.00 (maximum rate 80 cents) per tonne—see clause 8 of Schedule 9 to the NRS Excise Levy Act.

Note 2 Regulation number 146 intentionally not used.

147 When levy is due for payment (Collection Act, s 6)

NRS levy on stone fruit is due for payment on the last day for lodging a return about the fruit under the Stone Fruit Levy Collection Regulations.

Note For penalty, see s 15 of the Collection Act.

148 Information in returns under Stone Fruit Levy Collection Regulations

A person who lodges a return under the Stone Fruit Levy Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the stone fruit that the return is about; and
- (b) how much NRS excise levy was paid on the stone fruit.

Note For penalty, see s 24 of the Collection Act.

149 Information in records under Stone Fruit Levy Collection Regulations

A person who is liable to pay NRS excise levy on stone fruit for a levy year, and must keep records under the Stone Fruit Levy Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the stone fruit; and
- (b) how much NRS excise levy was paid on the stone fruit.

Regulation 150

Division 8 Macadamia nuts

150 Meaning of expressions for Division

In this Division:

Macadamia Nut Levy Collection Regulations means the Primary Industries Levies and Charges Collection (Macadamia Nut) Regulations.

151 Incorporation with Macadamia Nut Levy Collection Regulations

This Division is incorporated, and must be read as one, with the Macadamia Nut Levy Collection Regulations.

152 Macadamia nuts to be *eligible horticultural product*

- (1) Macadamia nuts are specified for the definition of *eligible horticultural products* in clause 1 of Schedule 4 to the NRS Customs Levy Act.
- (2) Macadamia nuts are specified for the definition of *eligible horticultural products* in clause 1 of Schedule 9 to the NRS Excise Levy Act.

153 Exemption from levy

- (1) Macadamia nuts are exempted from NRS customs levy if export charge under the *Horticultural Export Charge Act 1987* is not payable for the nuts.

Note For when macadamia nuts are not subject to export charge under that Act, see r 12 (2) of the Macadamia Nut Levy Collection Regulations.

- (2) Macadamia nuts are exempted from NRS excise levy if levy under the *Horticultural Levy Act 1987* is not payable for the nuts.

Note For when macadamia nuts are not subject to levy under that Act, see r 12 (1) of the Macadamia Nut Levy Collection Regulations.

154 What rate of NRS customs levy is (NRS Customs Levy Act, subclause 5 (1) of Schedule 4)

- (1) In this regulation:

consigned mass has the same meaning as in the Macadamia Nut Levy Collection Regulations.

- (2) The rate of NRS customs levy on macadamia nuts is 0.2 cents per tonne of the consigned mass of nuts exported.

Note That rate is the operative rate. Subclause 5 (2) of Schedule 4 to the NRS Customs Levy Act is as follows:

“(2) If the Australian Statistician has published an average annual unit gross value in relation to a class of eligible horticultural products for the first 3 of the 4 immediately preceding financial years, the rate of National Residue Survey Levy imposed by this Schedule in the current financial year in relation to products in that class must not exceed 2% of the average of those values.”.

155 What rate of NRS excise levy is (NRS Excise Levy Act, subclause 9 (1) of Schedule 9)

- (1) In this regulation:

consigned mass has the same meaning as in the Macadamia Nut Levy Collection Regulations.

- (2) The rate of NRS excise levy on macadamia nuts is 0.2 cents per tonne of the consigned mass of the nuts.

Note That rate is the operative rate. Subclause 9 (2) of Schedule 9 to the NRS Excise Levy Act is as follows:

“(2) If the Australian Statistician has published an average annual unit gross value in relation to a class of eligible horticultural products for the first 3 of the 4 immediately preceding financial years, the rate of National Residue Survey Levy imposed by this Schedule in the current financial year in relation to products in that class must not exceed 2% of the average of those values.”.

156 When levy is due for payment (Collection Act, s 6)

- (1) NRS customs levy payable on macadamia nuts is due for payment on the last day for lodging a return for the nuts under the Macadamia Nut Levy Collection Regulations.

Regulation 157

- (2) NRS excise levy payable on macadamia nuts is due for payment on the last day for lodging a return for the nuts under the Macadamia Nut Levy Collection Regulations.

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

157 Information in returns under Macadamia Nut Levy Collection Regulations

A person who lodges a return under the Macadamia Nut Levy Collection Regulations must include in the return:

- (a) if the return relates to the export of macadamia nuts—details of:
- (i) the amount of NRS customs levy payable by the person on the nuts; and
 - (ii) the amount of NRS customs levy paid by the person on the nuts; and
- (b) details of:
- (i) the amount of any NRS excise levy payable by the producer on the nuts that the return is about; and
 - (ii) the amount of any NRS excise levy paid by the producer on the nuts.

Note For penalty, see s 24 of the Collection Act.

158 Information in records under Macadamia Nut Levy Collection Regulations

- (1) A person who is liable to pay NRS customs levy on macadamia nuts for a return period, and must keep records under the Macadamia Nut Levy Collection Regulations, must include in the records details of:
- (a) how much NRS customs levy was payable on the nuts; and
 - (b) how much NRS customs levy was paid on the nuts.

Note **Return period**, for macadamia nuts, means the period beginning on 1 January and ending on 30 June in a year, and the period beginning on 1 July and ending on 31 December in a year—see the Macadamia Nut Collection Regulations, r 4.

Regulation 158

- (2) A person who is liable to pay NRS excise levy on macadamia nuts for a return period, and must keep records under the Macadamia Nut Levy Collection Regulations, must include in the records details of:
- (a) how much NRS excise levy was payable on the nuts; and
 - (b) how much NRS excise levy was paid on the nuts.

Note 1 Return period, for macadamia nuts, means the period beginning on 1 January and ending on 30 June in a year, and the period beginning on 1 July and ending on 31 December in a year—see the Macadamia Nut Collection Regulations, r 4.

Note 2 Regulation numbers 159-182 intentionally not used.

Regulation 183

Part 12 Levy on laying chickens

183 Meaning of expressions for Part

- (1) In this Part:
Laying Chicken Levy Collection Regulations means the Primary Industries Levies and Charges Collection (Laying Chicken) Regulations.
- (2) An expression used in both this Part and Schedule 10 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.
- (3) An expression used in both this Part and the Laying Chicken Levy Collection Regulations has the same meaning in this Part as in those Regulations.

184 Incorporation with Laying Chicken Levy Collection Regulations

This Part is incorporated, and must be read as one, with the Laying Chicken Levy Collection Regulations.

Note 1 The operative rate of NRS excise levy on laying chickens is 0.40 cents (maximum rate 2 cents) per head—see clause 3 of Schedule 10 to the NRS Excise Levy Act.

Note 2 Regulation number 185 intentionally not used.

186 When levy is due for payment (Collection Act, s 6)

NRS excise levy on laying chickens is due for payment on the last day for lodging a return for the chickens under the Laying Chicken Levy Collection Regulations.

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

Regulation 187**187 Information in returns under Laying Chicken Levy
Collection Regulations**

A producer who lodges a return under the Laying Chicken Levy Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the chickens that the return is about; and
- (b) how much NRS excise levy was paid on the chickens.

Note For penalty, see s 24 of the Collection Act.

**188 Information in records under Laying Chicken Levy
Collection Regulations**

A person who is liable to pay NRS excise levy on laying chickens for a month, and must keep records under the Laying Chicken Levy Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the chickens; and
- (b) how much NRS excise levy was paid on the chickens.

Part 13 Levy on livestock slaughter

Division 1 Preliminary

189 Meaning of expressions for Part

An expression used in both this Part and Schedule 11 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.

Division 2 Buffalo

190 Meaning of expressions for Division

- (1) In this Division:

Buffalo Levy Collection Regulations means the *Primary Industries Levies and Charges Collection (Buffalo, Cattle and Live-stock) Regulations 1998*.

- (2) An expression used in both this Division and the Buffalo Levy Collection Regulations has the same meaning in this Division as in those Regulations.

191 Incorporation with Buffalo Levy Collection Regulations

This Division is incorporated, and must be read as one, with the Buffalo Levy Collection Regulations.

Note 1 The operative and maximum rates of NRS excise levy on buffalo slaughter are \$5.00 per head—see clause 2 of Schedule 11 to the NRS Excise Levy Act.

Note 2 Regulation number 192 intentionally not used.

193 When levy is due for payment (Collection Act, s 6)

NRS excise levy on the slaughter of buffaloes is due for payment on the last day for lodging a return for the buffaloes under the Buffalo Levy Collection Regulations.

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

194 Information in returns under Buffalo Levy Collection Regulations

A person who lodges a return about buffalo slaughter under the Buffalo Levy Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the slaughter; and
- (b) how much NRS excise levy was paid on the slaughter.

Note For penalty, see s 24 of the Collection Act.

Regulation 195

195 Information in records under Buffalo Levy Collection Regulations

A person who is liable to pay NRS excise levy on the slaughter of buffalo for a month, and must keep records under the Buffalo Levy Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the slaughter; and
- (b) how much NRS excise levy was paid on the slaughter.

196 Transitional—obligations about returns under Buffalo Levy Collection Regulations

A person who is required, under subregulation 13 (3) of the Buffalo Levy Collection Regulations (as in force on 2 July 1998), to include information in a return about a period that includes 1 and 2 July 1998, is taken to have complied with the requirement if the person includes the information required by that subregulation in a return given to the Secretary under this Division.

Division 3 Deer

197 Meaning of expressions for Division

- (1) In this Division:

Deer Levy Collection Regulations means the Primary Industries Levies and Charges Collection (Deer and Deer Velvet) Regulations.

- (2) An expression used in both this Division and the Deer Levy Collection Regulations has the same meaning in this Division as in those Regulations.

198 Definitions etc for Schedule 11 of NRS Excise Levy Act

- (1) For clause 3 of Schedule 11 to the NRS Excise Levy Act:

dressed carcass of a slaughtered deer has the meaning given by regulation 5 of the Deer Levy Collection Regulations.

Note Under that regulation, *dressed carcass* of a slaughtered deer means the body of the deer after:

- (a) bleeding; and
- (b) skinning; and
- (c) the removal of the internal digestive, respiratory, excretory, reproductive and circulatory organs; and
- (d) minimum trimming (as required by the appropriate inspecting authority under any law of the Commonwealth, or of a State or Territory) for the carcass to be passed as being fit for human consumption; and
- (e) the removal of:
 - (i) the head (severed between the occipital bone and the first cervical vertebra); and
 - (ii) the feet (severed between the knee joint (carpus and metacarpus) and the hock joint (tarsus and metatarsus)); and
 - (iii) so much of the tail as is longer than 5 coccygeal vertebrae; and
 - (iv) the thick skirt (by separating the connective tissue as close to the bodies of the lumbar vertebrae as possible); and

Regulation 199

- (v) the kidney, the kidney knob and the pelvic channel fat; and
 - (vi) in the case of a doe—the udder, or the udder and the cod fat; and
 - (vii) in the case of a stag—the penis and testes.
- (2) For the definition of *cold dressed carcass weight* in clause 3 of Schedule 11 to the NRS Levy Act, the cold dressed carcass weight of a slaughtered deer is determined in the way specified in subregulation 6 (1) of the Deer Levy Collection Regulations.

Note That is, by weighing the dressed carcass 2 hours or more after slaughter.

- (3) For the definition of *hot dressed carcass weight* in that clause, the hot dressed carcass weight of a slaughtered deer is determined in the way specified in subregulation 6 (2) of those Regulations.

Note That is, by weighing the dressed carcass within 2 hours after slaughter.

199 Incorporation with Deer Levy Collection Regulations

This Division is incorporated, and must be read as one, with the Deer Levy Collection Regulations.

Note 1 The rates of NRS excise levy on the slaughter of deer are as follows (see subclause 3 (1) of Schedule 11 to the NRS Excise Levy Act):

- if the cold dressed carcass weight of the slaughtered deer has been determined (paragraph 3 (1) (a) of the subclause)—operative rate 3 cents, maximum rate 4 cents, per kilogram;
- if the hot dressed carcass weight of the slaughtered deer has been determined (paragraph 3 (1) (b) of the subclause)—operative rate 3 cents, maximum rate 4 cents, per kilogram;
- if neither the cold dressed carcass weight nor the hot dressed carcass weight of the slaughtered deer has been determined (paragraph 3 (1) (c) of the subclause)—operative rate \$1.80, maximum rate \$2.40, per deer.

Note 2 Regulation number 200 intentionally not used.

201 When levy is due for payment (Collection Act, s 6)

NRS excise levy on deer slaughter is due for payment on the last day for lodging a monthly return for the slaughter under the Deer Levy Collection Regulations.

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

202 Information in returns under Deer Levy Collection Regulations

A person who lodges a monthly return under the Deer Levy Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the slaughter of deer that the return is about; and
- (b) how much NRS excise levy was paid on that slaughter.

Note For penalty, see s 24 of the Collection Act.

203 Information in records under Deer Levy Collection Regulations

A person who is liable to pay NRS excise levy on the slaughter of deer for a month, and must keep records under the Deer Levy Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the slaughter; and
- (b) how much NRS excise levy was paid on the slaughter.

Division 4 Pigs

204 Meaning of expressions for Division

(1) In this Division:

Pig Levy Collection Regulations means the Primary Industries Levies and Charges Collection (Pig) Regulations.

(2) An expression used in both this Division and the Pig Levy Collection Regulations has the same meaning in this Division as in those Regulations.

205 Incorporation with Pig Levy Collection Regulations

This Division is incorporated, and must be read as one, with the Pig Levy Collection Regulations.

Note 1 The operative rate of NRS excise levy on pig slaughter is 8.5 cents (maximum rate 40 cents) per head—see clause 4 of Schedule 11 to the NRS Excise Levy Act.

Note 2 Regulation number 206 intentionally not used.

207 When levy is due for payment (Collection Act, s 6)

NRS excise levy on pig slaughter is due for payment on the last day for lodging a return for the slaughter under the Pig Levy Collection Regulations.

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

208 Information in returns under Pig Levy Collection Regulations

A person who lodges a return under the Pig Levy Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the slaughter of pigs that the return is about; and
- (b) how much NRS excise levy was paid on the slaughter.

Note For penalty, see s 24 of the Collection Act.

209 Information in records under Pig Levy Collection Regulations

A person who is liable to pay NRS excise levy on the slaughter of pigs for a month, and must keep records under the Pig Levy Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the slaughter;
and
- (b) how much NRS excise levy was paid on the slaughter.

Regulation 210

Part 14 Levy on meat chickens

210 Meaning of expressions for Part

- (1) In this Part:
Meat Chicken Levy Collection Regulations means the Primary Industries Levies and Charges Collection (Meat Chicken) Regulations.
- (2) An expression used in both this Part and Schedule 12 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.
- (3) An expression used in both this Part and the Meat Chicken Levy Collection Regulations has the same meaning in this Part as in those Regulations.

211 Incorporation with Meat Chicken Levy Collection Regulations

This Part is incorporated, and must be read as one, with the Meat Chicken Levy Collection Regulations.

Note 1 The operative rate of NRS excise levy on meat chickens is 0.02 cents (maximum rate 0.06 cents) per head—see clause 3 of Schedule 12 to the NRS Excise Levy Act.

Note 2 Regulation number 212 intentionally not used.

213 When levy is due for payment (Collection Act, s 6)

NRS excise levy payable on meat chickens is due for payment on the last day for lodging a return for the chickens under the Meat Chicken Levy Collection Regulations.

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

Regulation 214**214 Information in returns under Meat Chicken Levy
Collection Regulations**

A producer who lodges a return under the Meat Chicken Levy Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the meat chickens that the return is about; and
- (b) how much NRS excise levy was paid on the chickens.

Note For penalty, see s 24 of the Collection Act.

**215 Information in records under Meat Chicken Levy
Collection Regulations**

A person who is liable to pay NRS excise levy on meat chickens for a month, and must keep records under the Meat Chicken Levy Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the chickens; and
- (b) how much NRS excise levy was paid on the chickens.

Regulation 216

Part 15 Levy on oilseeds

216 Meaning of expressions for Part

- (1) In this Part:
Oilseeds Levy Collection Regulations means the Primary Industries Levies and Charges Collection (Oilseeds) Regulations.
- (2) An expression used in both this Part and Schedule 13 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.
- (3) An expression used in both this Part and the Oilseeds Levy Collection Regulations has the same meaning in this Part as in those Regulations.

217 Meaning of value

In Schedule 13 to the NRS Excise Levy Act and this Part:

value of leviable oilseeds means their value worked out as set out in regulation 3A of the Oilseeds Levy Collection Regulations.

Note Regulation 3A of the Oilseeds Levy Collection Regulations is as follows (*the Levy Act* is the *Oilseeds Levy Act 1977*):

What is the value of leviable oilseeds

“3A. (1) For the purposes of the definition of *value* in subsection 4 (1) of the Levy Act, the value of leviable oilseeds is:

- (aa) in the case of seed oilseeds for sowing—the amount that would constitute the sale price of the oilseeds if they were not seed oilseeds for sowing and had been sold at the market price prevailing on the day the oilseeds were delivered as mentioned in subsection 5 (2) of the Levy Act; and
- (a) in the case of oilseeds in a pool—the total amount paid for the oilseeds; and

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- (b) in the case of oilseeds not in a pool:
- (i) the sale price of the oilseeds determined by reference to sales invoices or other sales documents relating to the oilseeds; or
 - (ii) if there are no relevant sales invoices or other documents—the amount that would constitute the sale price of the oilseeds if they had been sold at the market price prevailing on the day the oilseeds were processed, or delivered, as mentioned in subsection 5 (2) of the Levy Act.

“(2) The value of leviable oilseeds is to be net of handling, storage, transport and f.o.b. costs.”.

218 Incorporation with Oilseeds Levy Collection Regulations

This Part is incorporated, and must be read as one, with the Oilseeds Levy Collection Regulations.

Note 1 The operative rate of NRS excise levy on canola is 0.015% (maximum rate 0.03%) of its value—see subclause 6 (1) of Schedule 13 to the NRS Excise Levy Act.

Note 2 There is no rate of NRS excise levy on oilseeds other than canola, but a rate can be set by the regulations—the maximum rate is 0.03% of the value of the oilseeds.

Note 3 Regulation number 219 intentionally not used.

220 When levy is due for payment (Collection Act, s 6)

NRS excise levy on leviable oilseeds is due for payment on the last day for lodging a quarterly return about the oilseeds under the Oilseeds Levy Collection Regulations.

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

221 Information in returns under Oilseeds Levy Collection Regulations

A person who lodges a quarterly return under the Oilseeds Levy Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the oilseeds that the return is about; and

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- (b) how much NRS excise levy was paid on the oilseeds.

Note For penalty, see s 24 of the Collection Act.

222 Information in records under Oilseeds Levy Collection Regulations

A person who is liable to pay NRS excise levy on oilseeds for a quarter, and must keep records under the Oilseeds Levy Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the oilseeds;
and
(b) how much NRS excise levy was paid on the oilseeds.

Part 16 Levy on ratite slaughter

223 Meaning of expressions for Part

- (1) In this Part:

monthly return means a return under regulation 232.

- (2) For this Part, the period beginning on 3 July 1998 and ending on 31 July 1998 is taken to be a month.

Note Month means calendar month—see *Acts Interpretation Act 1901*, s 22 (1) (b).

- (3) An expression used in both this Part and Schedule 14 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.

224 Levy year (Collection Act, s 4 (1)—definition of *levy year*)

- (1) The levy year for ratite slaughter is a financial year.

Note Financial year means a period of 12 months commencing on 1 July—see *Acts Interpretation Act 1901*, s 22 (1) (c).

- (2) For this Part and the Collection Act, the period beginning on 3 July 1998 and ending on 30 June 1999 is taken to be a levy year for ratite slaughter.

225 Producer, and proprietor of processing establishment etc, are *processor* for Collection Act

Paragraphs (a) and (b) of the definition of *processor* in subsection 4 (1) of the Collection Act apply to ratites.

226 Owner at time of slaughter is *producer* for Collection Act

Ratites are prescribed for paragraph (f) of the definition of *producer* in subsection 4 (1) of the Collection Act.

227 Liability of processor as intermediary

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

Regulation 228

228 Rate of NRS excise levy on slaughter of ostriches (NRS Excise Levy Act, Schedule 14, subclause 3 (2))

The rate of NRS excise levy on the slaughter of ostriches is \$1.25 per head.

Note 1 The operative rate of NRS excise levy on emu slaughter is 75 cents (maximum rate \$5.00) per head. No rate is set for other ratites in the NRS Excise Levy Act, but a rate (maximum \$5.00 per head) can be set by the regulations. See subclauses 3 (1) and 3 (2) of Schedule 14 to that Act.

Note 2 Regulation number 229 intentionally not used.

230 When levy is due for payment (Collection Act, s 6)

NRS excise levy payable on the slaughter of ratites is due for payment on the last day for giving the Secretary a monthly return for the slaughter.

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

231 Who must give return to Secretary

A processor who, in a month, slaughters ratites for which levy is payable must give the Secretary a return for the month.

Note For penalty, see s 24 of the Collection Act.

232 What must be in return

- (1) A return must be in the form of a declaration, including a statement that the information in it is correct in every material detail.
- (2) A return must set out:
 - (a) the full name and business or residential address (not a post office box or bag address) of:
 - (i) the processor; and
 - (ii) the abattoir; and
 - (b) if the processor or the abattoir has a post office box or bag address—that address; and
 - (c) if the processor is a company—its Australian Company Number; and

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- (d) if the proprietor of the abattoir is a company—the company's Australian Company Number; and
- (e) how many ratites of each kind were slaughtered in the month, showing separately:
 - (i) how many ratites of each kind were slaughtered; and
 - (ii) how many of them were condemned or rejected by an inspector as unfit for human consumption; and
 - (iii) how many of them were not condemned or rejected; and
- (f) how much NRS excise levy was payable for the ratites not slaughtered or condemned; and
- (g) how much NRS excise levy was paid for those ratites.

Note For penalty, see s 24 of the Collection Act.

233 When and how return must be given to Secretary

- (1) A return for a month must be given to the Secretary on or before the 28th day of the next month.
- (2) The return must be given to the Secretary by sending it to the Secretary's office address.

Note For these Regulations, the Secretary's office address is:

The Secretary
 Department of Primary Industries and Energy
 Locked Bag 4488
 KINGSTON ACT 2604.

234 What records must be kept

- (1) A processor that must give the Secretary a return under this Part must keep records for each abattoir, for each month, setting out:
 - (a) for each day in the month:
 - (i) how many ratites of each kind were slaughtered; and
 - (ii) how many of them were condemned or rejected by an inspector as unfit for human consumption; and

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- (b) for the month:
 - (i) how many ratites of each kind were slaughtered; and
 - (ii) how many of them were condemned or rejected by an inspector as unfit for human consumption; and
- (c) the name and address of each person who owned 1 or more of the ratites when it was, or they were, slaughtered; and
- (d) how much NRS excise levy was payable by each such person; and
- (e) how much NRS excise levy was paid by each such person; and
- (f) how much NRS excise levy was payable on all ratites slaughtered; and
- (g) how much NRS excise levy was paid on all ratites slaughtered.

Penalty: 10 penalty units.

- (2) A person who owns 1 or more of the ratites when it is, or they are, slaughtered must give his or her name and address to the processor if asked, in writing, by the processor to do so.

Penalty: 5 penalty units.

235 How long records must be retained

A person must retain the records:

- (a) if the person gives the Secretary a return for the month to which the records relate within the time allowed by this Part to do so—for 5 years after the last day for giving the Secretary such a return; or
- (b) in any other case—for 5 years after the day on which the return is actually given to the Secretary.

Penalty: 10 penalty units.

236 Transitional—obligations about returns under former Regulations

A person who, under the Primary Industries Levies and Charges Collection (National Residue Survey—Ratite Slaughter) Regulations (as in force on 2 July 1998), is required to lodge a return about a period that includes 1 and 2 July 1998 is taken to have complied with the requirement if the person includes the information required by those Regulations in a return given to the Secretary under this Part.

Regulation 237

Part 17 Levies on sheep, lambs and goats transactions etc and sheep, lambs and goats export

237 Meaning of expressions for Part

(1) In this Part:

Live-stock Levy Collection Regulations means the *Primary Industries Levies and Charges Collection (Buffalo, Cattle and Live-stock) Regulations 1998*.

(2) An expression used in both this Part and Schedule 5 to the NRS Customs Levy Act has the same meaning in this Part as in the Schedule.

(3) An expression used in both this Part and Schedule 15 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.

(4) An expression used in both this Part and the Live-Stock Levy Collection Regulations has the same meaning in this Part as in those Regulations.

238 Incorporation with Live-stock Levy Collection Regulations

This Part is incorporated, and must be read as one, with the Live-stock Levy Collection Regulations.

239 Rate of NRS customs levy on export of sheep and lambs (NRS Customs Levy Act, Schedule 5, clause 3)

(1) For this regulation, the value per head of sheep or lambs being exported is taken to be the free-on-board value per head (and, if that value is not an integer multiple of 10 cents, rounded up to the next higher multiple of 10 cents) of the sheep or lambs.

Regulation 240

- (2) For the export of sheep valued at \$5.00 or more per head, the rate for subclause 3 (1) of Schedule 5 to the NRS Customs Levy Act is the amount in column 2 of the item in Schedule 1 that refers to the value per head of the sheep.
- (3) For the export of lambs valued at \$5.00 or more per head, the rate for subclause 3 (1) of Schedule 5 to the NRS Customs Levy Act is the amount in column 2 of the item in Schedule 2 that refers to the value per head of the lambs.
- (4) For the export of sheep or lambs valued at less than \$5.00 per head, the rate for that subclause is \$0.00.

Note 1 These are the operative rates. The maximum rate is 8 cents per head for both sheep and lambs. See subclause 3 (1) of Schedule 5 to the NRS Customs Levy Act.

Note 2 The operative rate of NRS excise levy on the export of goats is 3 cents (maximum rate 8 cents) per head. See subclause 3 (2) of that Schedule.

240 Rate of NRS excise levy on sheep and lamb transactions etc (NRS Excise Levy Act, Schedule 15, clause 3)

- (1) In this regulation:
 - (a) *sale* includes the sale of live-stock together with the sale of real property; and
 - (b) *hot carcass weight* of a carcass means the weight of the carcass within 2 hours after slaughter.
- (2) For this regulation, the sale price per head of sheep or lambs is taken to be the price of the sheep or lambs stated for the transaction (whether the sale price is expressed as a live-weight sale price or a hot carcass weight sale price, and, if the sale price per head is not an integer multiple of 10 cents, rounded up to the next higher multiple of 10 cents).

Regulation 247

- (3) For a sheep transaction that is a sale in which the sale price of the sheep is \$5.00 or more per head, the rate for paragraph 3 (1) (a) of Schedule 15 to the NRS Excise Levy Act is the amount in column 2 of the item in Schedule 1 that refers to the sale price per head of the sheep.

Note This is the operative rate. The maximum rate is 8 cents per head. See subclause 3 (1) of Schedule 15 to the NRS Excise Levy Act. The rate of NRS excise levy on the slaughter of sheep is 2 cents per head of sheep or lambs (see paragraph 3 (1) (b) of that Schedule).

- (4) For a lamb transaction that is a sale in which the sale price of the lambs is \$5.00 or more per head, the rate for that paragraph is the amount in column 2 of the item in Schedule 2 that refers to the sale price per head of the lambs.
- (5) For a sale of sheep or lambs in which the sale price is less than \$5.00 per head, the amount for that paragraph is \$0.00.
- (6) Subregulation (1), (2) or (3) does not apply to a sale of sheep or lambs if no sale price is stated in the transaction for the sheep or lambs concerned.

Note 1 These are the operative rates. The maximum rate is 8 cents per head for both sheep and lambs. See subclause 3 (1) of Schedule 15 to the NRS Excise Levy Act. The rate of NRS excise levy on the slaughter of lambs is 2 cents per head of sheep or lambs (see paragraph 3 (1) (b) of that Schedule).

Note 2 The operative rate of NRS excise levy on a goat transaction is 3 cents (maximum rate 8 cents) per head. See subclause 3 (2) of Schedule 15 to the NRS Excise Levy Act.

Note 3 Regulation numbers 241-246 intentionally not used.

247 When levy is due for payment (Collection Act, s 6)

- (1) NRS customs levy payable on the export of sheep, lambs or goats is due for payment on the last day for lodging a return about the export under the Live-stock Levy Collection Regulations.
- (2) NRS excise levy on a transaction about sheep, lambs or goats, is due for payment on the last day for lodging a return about the transaction under those Regulations.

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

Regulation 248

248 Information in returns under Live-stock Levy Collection Regulations

- (1) A person who lodges a return under the Live-stock Levy Collection Regulations about the export of sheep must include in the return details of:
 - (a) how much NRS customs levy was payable on the export of the sheep; and
 - (b) how much NRS customs levy was paid on the export.
- (2) A person who lodges a return under the Live-stock Levy Collection Regulations about the export of lambs must include in the return details of:
 - (a) how much NRS customs levy was payable on the export of the lambs; and
 - (b) how much NRS customs levy was paid on the export.
- (3) A person who lodges a return under the Live-stock Levy Collection Regulations about the export of goats must include in the return details of:
 - (a) how much NRS customs levy was payable on the export of the goats; and
 - (b) how much NRS customs levy was paid on the export.
- (4) A person who lodges a return under the Live-stock Levy Collection Regulations that relates to transactions about sheep, lambs or goats must include in the return a statement of:
 - (a) how much NRS excise levy was payable on:
 - (i) any transaction by which the ownership of sheep was transferred; and
 - (ii) any delivery of sheep to a processor; and
 - (iii) the slaughter of sheep purchased by a processor and held for longer than 30 days before slaughter; and
 - (iv) any other slaughter of sheep; and
 - (b) how much NRS excise levy was paid on each such transaction, delivery and slaughter; and

Regulation 249

- (c) how much NRS excise levy was payable on:
 - (i) any transaction by which the ownership of lambs was transferred; and
 - (ii) any delivery of lambs to a processor; and
 - (iii) the slaughter of lambs purchased by a processor and held for longer than 30 days before slaughter; and
 - (iv) any other slaughter of lambs; and
- (d) how much NRS excise levy was paid on each such transaction, delivery and slaughter; and
- (e) how much NRS excise levy was payable on:
 - (i) any transaction by which the ownership of goats was transferred; and
 - (ii) any delivery of goats to a processor; and
 - (iii) the slaughter of goats purchased by a processor and held for longer than 30 days before slaughter; and
 - (iv) any other slaughter of goats; and
- (f) how much NRS excise levy was paid on each such transaction, delivery or slaughter; and
- (g) how much NRS excise levy was payable on all such transactions, deliveries and slaughter; and
- (h) how much NRS excise levy was paid on all such transactions, deliveries and slaughter.

Note For penalty, see s 24 of the Collection Act.

249 Information in records under Live-stock Levy Collection Regulations

- (1) A person who is liable to pay NRS customs levy on the export of sheep, lambs or goats for a month or year, and must keep records under the Live-stock Levy Collection Regulations, must include in the records details of:
 - (a) how much NRS customs levy was payable on each export; and
 - (b) how much NRS customs levy was paid on each export.

Regulation 250

- (2) A person who is liable to pay NRS excise levy on a transaction in sheep, lambs or goats, or the delivery or slaughter of sheep, lambs or goats for a month or year, and must keep records under the Live-stock Levy Collection Regulations, must include in the records details of:
- (a) how much NRS excise levy was payable on each transaction, delivery or slaughter; and
 - (b) how much NRS excise levy was paid on each transaction, delivery or slaughter.

250 Transitional—obligations about returns under Live-stock Levy Collection Regulations

A person who is required, under subregulation 71 (3), 73 (2), 75 (2), 80 (3) or 82 (2) of the Live-stock Levy Collection Regulations (as in force on 2 July 1998), to include information in a return about a period that includes 1 and 2 July 1998, is taken to have complied with the requirement if the person includes the information required by that subregulation in a return given to the Secretary under this Division.

Regulation 251

Part 18 Levy on wheat

251 Meaning of expressions for Part

- (1) In this Part:
Wheat Levy Collection Regulations means the Primary Industries Levies and Charges Collection (Wheat) Regulations.
- (2) An expression used in both this Part and Schedule 16 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.
- (3) An expression used in both this Part and the Wheat Levy Collection Regulations has the same meaning in this Part as in those Regulations.

252 Meaning of *value*

In Schedule 16 to the NRS Excise Levy Act and this Part:
value of wheat means its value worked out as set out in regulation 4 of the Wheat Levy Collection Regulations.

Note Regulation 4 of the Wheat Levy Collection Regulations is as follows (*the Levy Act* is the *Wheat Industry Fund Levy Act 1989*):

What is the sale value of wheat

- “4. (1) For the purposes of the definition of *value* in subsection 4A (1) of the Levy Act, the sale value of wheat is:
- (aa) in the case of seed wheat for sowing—the amount that would constitute the sale price of the wheat if it were not seed wheat for sowing and had been sold at the market price prevailing on the day the wheat was delivered as mentioned in section 5 of the Levy Act; or
 - (a) in the case of pool return wheat or other wheat subject to pooling arrangements—the amount of each payment made for the wheat; or

Regulation 253

- (b) in any other case—the sale price of the wheat:
- (i) ascertained by reference to sales invoices or other sales documents relating to the wheat; or
 - (ii) if there are no sales invoices or documents of that kind—the amount that would constitute the sale price of the wheat if that wheat had been sold at the market price prevailing on the day the wheat was processed, or delivered, as mentioned in section 5 of the Levy Act.

“(2) The value of wheat is to be net of handling, storage, transport and f.o.b. costs.”.]

253 Incorporation with Wheat Levy Collection Regulations

This Part is incorporated, and must be read as one, with the Wheat Levy Collection Regulations.

Note 1 The operative rate of NRS excise levy on wheat is 0.015% (maximum rate 0.03%) of its value—see clause 5 of Schedule 16 to the NRS Excise Levy Act.

Note 2 Regulation number 254 is intentionally not used.

255 When levy is due for payment (Collection Act, s 6)

NRS excise levy on wheat is due for payment on the last day for lodging a quarterly return for the wheat under the Wheat Levy Collection Regulations.

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

256 Information in returns under Wheat Levy Collection Regulations

A person who lodges a quarterly return under the Wheat Levy Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the wheat that the return is about; and
- (b) how much NRS excise levy was payable on the wheat.

Note For penalty, see s 24 of the Collection Act.

Regulation 257

257 Information in records under Wheat Levy Collection Regulations

A person who is liable to pay NRS excise levy on wheat for a quarter, and must keep records under the Wheat Levy Collection Regulations, must include in the records details, for the quarter, of:

- (a) how much NRS excise levy was payable on wheat; and
- (b) how much NRS excise levy was paid on wheat.

Schedule 1 Rate of NRS customs levy on sheep export and NRS excise levy on sheep transactions

Regulations 239 and 240

Column 1 Sale price or value (\$)	Column 2 Amount of NRS customs levy or NRS excise levy (\$)	Column 1 Sale price or value (\$)	Column 2 Amount of NRS customs levy or NRS excise levy (\$)
5.00	0.0090	7.00	0.0126
5.10	0.0092	7.10	0.0128
5.20	0.0094	7.20	0.0130
5.30	0.0095	7.30	0.0131
5.40	0.0097	7.40	0.0133
5.50	0.0099	7.50	0.0135
5.60	0.0101	7.60	0.0137
5.70	0.0103	7.70	0.0139
5.80	0.0104	7.80	0.0140
5.90	0.0106	7.90	0.0142
6.00	0.0108	8.00	0.0144
6.10	0.0110	8.10	0.0146
6.20	0.0112	8.20	0.0148
6.30	0.0113	8.30	0.0149
6.40	0.0115	8.40	0.0151
6.50	0.0117	8.50	0.0153
6.60	0.0119	8.60	0.0155
6.70	0.0121	8.70	0.0157
6.80	0.0122	8.80	0.0158
6.90	0.0124	8.90	0.0160

Column 1 Sale price or value (\$)	Column 2 Amount of NRS customs levy or NRS excise levy (\$)	Column 1 Sale price or value (\$)	Column 2 Amount of NRS customs levy or NRS excise levy (\$)
9.00	0.0162	9.70	0.0175
9.10	0.0164	9.80	0.0176
9.20	0.0166	9.90	0.0178
9.30	0.0167	10.00	0.0180
9.40	0.0169	or more	
9.50	0.0171		
9.60	0.0173		

Schedule 2 Rate of NRS customs levy on lamb export and NRS excise levy on lamb transactions

Regulations 239 and 240

Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy	Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy
(\$)	(\$)	(\$)	(\$)
5.00	0.0053	6.90	0.0074
5.10	0.0054	7.00	0.0075
5.20	0.0055	7.10	0.0076
5.30	0.0057	7.20	0.0077
5.40	0.0058	7.30	0.0078
5.50	0.0059	7.40	0.0079
5.60	0.0060	7.50	0.0080
5.70	0.0061	7.60	0.0081
5.80	0.0062	7.70	0.0082
5.90	0.0063	7.80	0.0083
6.00	0.0064	7.90	0.0084
6.10	0.0065	8.00	0.0085
6.20	0.0066	8.10	0.0086
6.30	0.0067	8.20	0.0087
6.40	0.0068	8.30	0.0089
6.50	0.0069	8.40	0.0090
6.60	0.0070	8.50	0.0091
6.70	0.0071	8.60	0.0092
6.80	0.0073	8.70	0.0093

Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy	Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy
(\$)	(\$)	(\$)	(\$)
8.80	0.0094	11.40	0.0122
8.90	0.0095	11.50	0.0123
9.00	0.0096	11.60	0.0124
9.10	0.0097	11.70	0.0125
9.20	0.0098	11.80	0.0126
9.30	0.0099	11.90	0.0127
9.40	0.0100	12.00	0.0128
9.50	0.0101	12.10	0.0129
9.60	0.0102	12.20	0.0130
9.70	0.0103	12.30	0.0131
9.80	0.0105	12.40	0.0132
9.90	0.0106	12.50	0.0133
10.00	0.0107	12.60	0.0134
10.10	0.0108	12.70	0.0135
10.20	0.0109	12.80	0.0137
10.30	0.0110	12.90	0.0138
10.40	0.0111	13.00	0.0139
10.50	0.0112	13.10	0.0140
10.60	0.0113	13.20	0.0141
10.70	0.0114	13.30	0.0142
10.80	0.0115	13.40	0.0143
10.90	0.0116	13.50	0.0144
11.00	0.0117	13.60	0.0145
11.10	0.0118	13.70	0.0146
11.20	0.0119	13.80	0.0147
11.30	0.0121	13.90	0.0148

Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy	Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy
(\$)	(\$)	(\$)	(\$)
14.00	0.0149	16.60	0.0177
14.10	0.0150	16.70	0.0178
14.20	0.0151	16.80	0.0179
14.30	0.0153	16.90	0.0180
14.40	0.0154	17.00	0.0181
14.50	0.0155	17.10	0.0182
14.60	0.0156	17.20	0.0183
14.70	0.0157	17.30	0.0185
14.80	0.0158	17.40	0.0186
14.90	0.0159	17.50	0.0187
15.00	0.0160	17.60	0.0188
15.10	0.0161	17.70	0.0189
15.20	0.0162	17.80	0.0190
15.30	0.0163	17.90	0.0191
15.40	0.0164	18.00	0.0192
15.50	0.0165	18.10	0.0193
15.60	0.0166	18.20	0.0194
15.70	0.0167	18.30	0.0195
15.80	0.0169	18.40	0.0196
15.90	0.0170	18.50	0.0197
16.00	0.0171	18.60	0.0198
16.10	0.0172	18.70	0.0199
16.20	0.0173	18.80	0.0201
16.30	0.0174	18.90	0.0202
16.40	0.0175	19.00	0.0203
16.50	0.0176	19.10	0.0204

Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy	Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy
(\$)	(\$)	(\$)	(\$)
19.20	0.0205	21.80	0.0233
19.30	0.0206	21.90	0.0234
19.40	0.0207	22.00	0.0235
19.50	0.0208	22.10	0.0236
19.60	0.0209	22.20	0.0237
19.70	0.0210	22.30	0.0238
19.80	0.0211	22.40	0.0239
19.90	0.0212	22.50	0.0240
20.00	0.0213	22.60	0.0241
20.10	0.0214	22.70	0.0242
20.20	0.0215	22.80	0.0243
20.30	0.0217	22.90	0.0244
20.40	0.0218	23.00	0.0245
20.50	0.0219	23.10	0.0246
20.60	0.0220	23.20	0.0247
20.70	0.0221	23.30	0.0249
20.80	0.0222	23.40	0.0250
20.90	0.0223	23.50	0.0251
21.00	0.0224	23.60	0.0252
21.10	0.0225	23.70	0.0253
21.20	0.0226	23.80	0.0254
21.30	0.0227	23.90	0.0255
21.40	0.0228	24.00	0.0256
21.50	0.0229	24.10	0.0257
21.60	0.0230	24.20	0.0258
21.70	0.0231	24.30	0.0259

Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy	Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy
(\$)	(\$)	(\$)	(\$)
24.40	0.0260	27.00	0.0288
24.50	0.0261	27.10	0.0289
24.60	0.0262	27.20	0.0290
24.70	0.0263	27.30	0.0291
24.80	0.0265	27.40	0.0292
24.90	0.0266	27.50	0.0293
25.00	0.0267	27.60	0.0294
25.10	0.0268	27.70	0.0295
25.20	0.0269	27.80	0.0297
25.30	0.0270	27.90	0.0298
25.40	0.0271	28.00	0.0299
25.50	0.0272	28.10	0.0300
25.60	0.0273	28.20	0.0301
25.70	0.0274	28.30	0.0302
25.80	0.0275	28.40	0.0303
25.90	0.0276	28.50	0.0304
26.00	0.0277	28.60	0.0305
26.10	0.0278	28.70	0.0306
26.20	0.0279	28.80	0.0307
26.30	0.0281	28.90	0.0308
26.40	0.0282	29.00	0.0309
26.50	0.0283	29.10	0.0310
26.60	0.0284	29.20	0.0311
26.70	0.0285	29.30	0.0313
26.80	0.0286	29.40	0.0314
26.90	0.0287	29.50	0.0315

Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy	Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy
(\$)	(\$)	(\$)	(\$)
29.60	0.0316	32.20	0.0343
29.70	0.0317	32.30	0.0345
29.80	0.0318	32.40	0.0346
29.90	0.0319	32.50	0.0347
30.00	0.0320	32.60	0.0348
30.10	0.0321	32.70	0.0349
30.20	0.0322	32.80	0.0350
30.30	0.0323	32.90	0.0351
30.40	0.0324	33.00	0.0352
30.50	0.0325	33.10	0.0353
30.60	0.0326	33.20	0.0354
30.70	0.0327	33.30	0.0355
30.80	0.0329	33.40	0.0356
30.90	0.0330	33.50	0.0357
31.00	0.0331	33.60	0.0358
31.10	0.0332	33.70	0.0359
31.20	0.0333	33.80	0.0361
31.30	0.0334	33.90	0.0362
31.40	0.0335	34.00	0.0363
31.50	0.0336	34.10	0.0364
31.60	0.0337	34.20	0.0365
31.70	0.0338	34.30	0.0366
31.80	0.0339	34.40	0.0367
31.90	0.0340	34.50	0.0368
32.00	0.0341	34.60	0.0369
32.10	0.0342	34.70	0.0370

Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy	Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy
(\$)	(\$)	(\$)	(\$)
34.80	0.0371	37.40	0.0399
34.90	0.0372	37.50	0.0400
35.00	0.0373	37.60	0.0401
35.10	0.0374	37.70	0.0402
35.20	0.0375	37.80	0.0403
35.30	0.0377	37.90	0.0404
35.40	0.0378	38.00	0.0405
35.50	0.0379	38.10	0.0406
35.60	0.0380	38.20	0.0407
35.70	0.0381	38.30	0.0409
35.80	0.0382	38.40	0.0410
35.90	0.0383	38.50	0.0411
36.00	0.0384	38.60	0.0412
36.10	0.0385	38.70	0.0413
36.20	0.0386	38.80	0.0414
36.30	0.0387	38.90	0.0415
36.40	0.0388	39.00	0.0416
36.50	0.0389	39.10	0.0417
36.60	0.0390	39.20	0.0418
36.70	0.0391	39.30	0.0419
36.80	0.0393	39.40	0.0420
36.90	0.0394	39.50	0.0421
37.00	0.0395	39.60	0.0422
37.10	0.0396	39.70	0.0423
37.20	0.0397	39.80	0.0425
37.30	0.0398	39.90	0.0426

Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy	Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy
(\$)	(\$)	(\$)	(\$)
40.00	0.0427	42.60	0.0454
40.10	0.0428	42.70	0.0455
40.20	0.0429	42.80	0.0457
40.30	0.0430	42.90	0.0458
40.40	0.0431	43.00	0.0459
40.50	0.0432	43.10	0.0460
40.60	0.0433	43.20	0.0461
40.70	0.0434	43.30	0.0462
40.80	0.0435	43.40	0.0463
40.90	0.0436	43.50	0.0464
41.00	0.0437	43.60	0.0465
41.10	0.0438	43.70	0.0466
41.20	0.0439	43.80	0.0467
41.30	0.0441	43.90	0.0468
41.40	0.0442	44.00	0.0469
41.50	0.0443	44.10	0.0470
41.60	0.0444	44.20	0.0471
41.70	0.0445	44.30	0.0473
41.80	0.0446	44.40	0.0474
41.90	0.0447	44.50	0.0475
42.00	0.0448	44.60	0.0476
42.10	0.0449	44.70	0.0477
42.20	0.0450	44.80	0.0478
42.30	0.0451	44.90	0.0479
42.40	0.0452	45.00	0.0480
42.50	0.0453	45.10	0.0481

Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy	Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy
(\$)	(\$)	(\$)	(\$)
45.20	0.0482	47.80	0.0510
45.30	0.0483	47.90	0.0511
45.40	0.0484	48.00	0.0512
45.50	0.0485	48.10	0.0513
45.60	0.0486	48.20	0.0514
45.70	0.0487	48.30	0.0515
45.80	0.0489	48.40	0.0516
45.90	0.0490	48.50	0.0517
46.00	0.0491	48.60	0.0518
46.10	0.0492	48.70	0.0519
46.20	0.0493	48.80	0.0521
46.30	0.0494	48.90	0.0522
46.40	0.0495	49.00	0.0523
46.50	0.0496	49.10	0.0524
46.60	0.0497	49.20	0.0525
46.70	0.0498	49.30	0.0526
46.80	0.0499	49.40	0.0527
46.90	0.0500	49.50	0.0528
47.00	0.0501	49.60	0.0529
47.10	0.0502	49.70	0.0530
47.20	0.0503	49.80	0.0531
47.30	0.0505	49.90	0.0532
47.40	0.0506	50.00	0.0533
47.50	0.0507	50.10	0.0534
47.60	0.0508	50.20	0.0535
47.70	0.0509	50.30	0.0537

Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy	Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy
(\$)	(\$)	(\$)	(\$)
50.40	0.0538	53.00	0.0565
50.50	0.0539	53.10	0.0566
50.60	0.0540	53.20	0.0567
50.70	0.0541	53.30	0.0569
50.80	0.0542	53.40	0.0570
50.90	0.0543	53.50	0.0571
51.00	0.0544	53.60	0.0572
51.10	0.0545	53.70	0.0573
51.20	0.0546	53.80	0.0574
51.30	0.0547	53.90	0.0575
51.40	0.0548	54.00	0.0576
51.50	0.0549	54.10	0.0577
51.60	0.0550	54.20	0.0578
51.70	0.0551	54.30	0.0579
51.80	0.0553	54.40	0.0580
51.90	0.0554	54.50	0.0581
52.00	0.0555	54.60	0.0582
52.10	0.0556	54.70	0.0583
52.20	0.0557	54.80	0.0585
52.30	0.0558	54.90	0.0586
52.40	0.0559	55.00	0.0587
52.50	0.0560	55.10	0.0588
52.60	0.0561	55.20	0.0589
52.70	0.0562	55.30	0.0590
52.80	0.0563	55.40	0.0591
52.90	0.0564	55.50	0.0592

Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy	Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy
(\$)	(\$)	(\$)	(\$)
55.60	0.0593	58.20	0.0621
55.70	0.0594	58.30	0.0622
55.80	0.0595	58.40	0.0623
55.90	0.0596	58.50	0.0624
56.00	0.0597	58.60	0.0625
56.10	0.0598	58.70	0.0626
56.20	0.0599	58.80	0.0627
56.30	0.0601	58.90	0.0628
56.40	0.0602	59.00	0.0629
56.50	0.0603	59.10	0.0630
56.60	0.0604	59.20	0.0631
56.70	0.0605	59.30	0.0633
56.80	0.0606	59.40	0.0634
56.90	0.0607	59.50	0.0635
57.00	0.0608	59.60	0.0636
57.10	0.0609	59.70	0.0637
57.20	0.0610	59.80	0.0638
57.30	0.0611	59.90	0.0639
57.40	0.0612	60.00	0.0640
57.50	0.0613	60.10	0.0641
57.60	0.0614	60.20	0.0642
57.70	0.0615	60.30	0.0643
57.80	0.0617	60.40	0.0644
57.90	0.0618	60.50	0.0645
58.00	0.0619	60.60	0.0646
58.10	0.0620	60.70	0.0647

Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy	Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy
(\$)	(\$)	(\$)	(\$)
60.80	0.0649	63.40	0.0676
60.90	0.0650	63.50	0.0677
61.00	0.0651	63.60	0.0678
61.10	0.0652	63.70	0.0679
61.20	0.0653	63.80	0.0681
61.30	0.0654	63.90	0.0682
61.40	0.0655	64.00	0.0683
61.50	0.0656	64.10	0.0684
61.60	0.0657	64.20	0.0685
61.70	0.0658	64.30	0.0686
61.80	0.0659	64.40	0.0687
61.90	0.0660	64.50	0.0688
62.00	0.0661	64.60	0.0689
62.10	0.0662	64.70	0.0690
62.20	0.0663	64.80	0.0691
62.30	0.0665	64.90	0.0692
62.40	0.0666	65.00	0.0693
62.50	0.0667	65.10	0.0694
62.60	0.0668	65.20	0.0695
62.70	0.0669	65.30	0.0697
62.80	0.0670	65.40	0.0698
62.90	0.0671	65.50	0.0699
63.00	0.0672	65.60	0.0700
63.10	0.0673	65.70	0.0701
63.20	0.0674	65.80	0.0702
63.30	0.0675	65.90	0.0703

Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy	Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy
(\$)	(\$)	(\$)	(\$)
66.00	0.0704	68.60	0.0732
66.10	0.0705	68.70	0.0733
66.20	0.0706	68.80	0.0734
66.30	0.0707	68.90	0.0735
66.40	0.0708	69.00	0.0736
66.50	0.0709	69.10	0.0737
66.60	0.0710	69.20	0.0738
66.70	0.0711	69.30	0.0739
66.80	0.0713	69.40	0.0740
66.90	0.0714	69.50	0.0741
67.00	0.0715	69.60	0.0742
67.10	0.0716	69.70	0.0743
67.20	0.0717	69.80	0.0745
67.30	0.0718	69.90	0.0746
67.40	0.0719	70.00	0.0747
67.50	0.0720	70.10	0.0748
67.60	0.0721	70.20	0.0749
67.70	0.0722	70.30	0.0750
67.80	0.0723	70.40	0.0751
67.90	0.0724	70.50	0.0752
68.00	0.0725	70.60	0.0753
68.10	0.0726	70.70	0.0754
68.20	0.0727	70.80	0.0755
68.30	0.0729	70.90	0.0756
68.40	0.0730	71.00	0.0757
68.50	0.0731	71.10	0.0758

Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy	Column 1 Sale price or value	Column 2 Amount of NRS customs levy or NRS excise levy
(\$)	(\$)	(\$)	(\$)
71.20	0.0759	73.80	0.0787
71.30	0.0761	73.90	0.0788
71.40	0.0762	74.00	0.0789
71.50	0.0763	74.10	0.0790
71.60	0.0764	74.20	0.0791
71.70	0.0765	74.30	0.0793
71.80	0.0766	74.40	0.0794
71.90	0.0767	74.50	0.0795
72.00	0.0768	74.60	0.0796
72.10	0.0769	74.70	0.0797
72.20	0.0770	74.80	0.0798
72.30	0.0771	74.90	0.0799
72.40	0.0772	75.00	0.0800
72.50	0.0773	or more	
72.60	0.0774		
72.70	0.0775		
72.80	0.0777		
72.90	0.0778		
73.00	0.0779		
73.10	0.0780		
73.20	0.0781		
73.30	0.0782		
73.40	0.0783		
73.50	0.0784		
73.60	0.0785		
73.70	0.0786		

Note

1. Made by the Governor General on ^h 1998, administered by the Minister for Primary Industries and Energy, and notified in the *Commonwealth of Australia Gazette* on ^h 1998.

18 June
25 June