



Primary Industries Levies and Charges (National Residue Survey Levies) Amendment Regulations 2009 (No. 1)¹

Select Legislative Instrument 2009 No. 50

I, PROFESSOR MARIE BASHIR, AC, CVO, Administrator of the Government of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *National Residue Survey (Excise) Levy Act 1998*.

Dated 27 March 2009

MARIE BASHIR
Administrator

By Her Excellency's Command

TONY BURKE
Minister for Agriculture, Fisheries and Forestry

1 Name of Regulations

These Regulations are the *Primary Industries Levies and Charges (National Residue Survey Levies) Amendment Regulations 2009 (No. 1)*.

2 Commencement

These Regulations commence on 1 April 2009.

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

Schedule 1 amends the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*.

Schedule 1 Amendments

(regulation 3)

[1] Regulation 27

omit

For paragraph 2 (2) (h) of Schedule 1

insert

(1) For paragraph 2 (2) (h) of Schedule 1

[2] Regulation 27

insert

- (2) For paragraph 2 (2) (h) of Schedule 1 to the NRS Excise Levy Act, NRS excise levy is not imposed on a transaction in the following circumstances:
- (a) the transaction was entered into during the period starting on 23 February 2009 and ending at the end of 27 February 2009;
 - (b) the proceeds from the transaction have been donated to a fund or organisation endorsed by the Australian Taxation Office to receive tax deductible gifts;
 - (c) an amount equivalent to the amount of levy that would have been imposed on the transaction if this subregulation did not apply has also been donated to the fund or organisation;
 - (d) the donation is to be used to assist the 2009 Victorian bushfire victims or the 2009 North Queensland flood victims.

[3] Regulation 239B

omit

For paragraph 2 (2) (f) of Schedule 15

insert

- (1) For paragraph 2 (2) (f) of Schedule 15

[4] Regulation 239B

insert

- (2) For paragraph 2 (2) (f) of Schedule 15 to the NRS Excise Levy Act, NRS excise levy is not imposed on a transaction in the following circumstances:
- (a) the transaction was entered into during the period starting on 23 February 2009 and ending at the end of 27 February 2009;

- (b) the proceeds from the transaction have been donated to a fund or organisation endorsed by the Australian Taxation Office to receive tax deductible gifts;
- (c) an amount equivalent to the amount of levy that would have been imposed on the transaction if this subregulation did not apply has also been donated to the fund or organisation;
- (d) the donation is to be used to assist the 2009 Victorian bushfire victims or the 2009 North Queensland flood victims.

Note

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See <http://www.frli.gov.au>.