



Primary Industries Levies and Charges Legislation Amendment (Fodder) Regulation 2016

I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation.

Dated 05 May 2016

Peter Cosgrove
Governor-General

By His Excellency's Command

Barnaby Joyce
Deputy Prime Minister and Minister for Agriculture and Water Resources

Contents

1	Name.....	1
2	Commencement	1
3	Authority.....	1
4	Schedules.....	1
Schedule 1—Amendments		2
Part 1—Main amendments		2
<i>Primary Industries Levies and Charges Collection Regulations 1991</i>		2
<i>Rural Industries Research and Development Corporation Regulations 2000</i>		3
Part 2—Other amendments		5
<i>Rural Industries Research and Development Corporation Regulations 2000</i>		5

1 Name

This is the *Primary Industries Levies and Charges Legislation Amendment (Fodder) Regulation 2016*.

2 Commencement

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

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. Sections 1 to 4 and anything in this instrument not elsewhere covered by this table	The day after this instrument is registered.	11 May 2016
2. Schedule 1, Part 1	The day after this instrument is registered.	11 May 2016
3. Schedule 1, items 3 and 4	The day after this instrument is registered.	11 May 2016
4. Schedule 1, item 5	Immediately after the commencement of the provisions covered by table item 3.	11 May 2016

Note: This table relates only to the provisions of this instrument as originally made.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

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

3 Authority

This instrument is made under the following:

- (a) the *Primary Industries Levies and Charges Collection Act 1991*;
- (b) the *Primary Industries Research and Development Act 1989*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Part 1—Main amendments

Primary Industries Levies and Charges Collection Regulations 1991

1 At the end of Schedule 37

Add:

Part 11—Fodder

11.1 Application

This Part applies to chargeable fodder.

11.2 Definitions

In this Part:

chargeable fodder means fodder on which charge is imposed by Part 5 of Schedule 14 to the Customs Charges Regulations.

11.3 Who is a producer

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

- (a) chargeable fodder is prescribed; and
- (b) the person who owned the chargeable fodder immediately before the export in respect of which the charge is imposed is taken to be the producer of the chargeable fodder.

Note: Paragraph (e) of the definition of *producer* in subsection 4(1) of the Collection Act provides that, for a product prescribed for that paragraph, *producer* means the person who, under the regulations, is to be taken to be the producer of the product.

11.4 When is charge due for payment

For section 6 of the Collection Act, charge payable on chargeable fodder for a quarter is due for payment:

- (a) if a return is lodged within the period mentioned in clause 11.6—on the day the return is lodged; or
- (b) if a return is not lodged within the period mentioned in clause 11.6—on the last day of that period.

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

11.5 Who must lodge a return

A producer who is liable to pay charge on chargeable fodder for a quarter must lodge a return for the quarter.

Note: For offences in relation to returns, see section 24 of the Collection Act.

11.6 When must a return be lodged

A return for a quarter must be lodged within 28 days after the end of the quarter to which it relates.

Note: For offences in relation to returns, see section 24 of the Collection Act.

11.7 What must be included in a return

In addition to the information required by regulation 10, a return for a quarter must state, in respect of the quarter:

- (a) the quantity, in tonnes, of chargeable fodder exported; and
- (b) the amount of charge payable for the chargeable fodder; and
- (c) the amount of charge paid for the chargeable fodder.

11.8 What records must be kept

- (1) A producer of chargeable fodder must keep records showing, for each quarter:
 - (a) the quantity, in tonnes, of chargeable fodder exported; and
 - (b) the amount of charge payable for the chargeable fodder; and
 - (c) the amount of charge paid for the chargeable fodder; and
 - (d) if the chargeable fodder was exported by an exporting agent—the following details about the exporting agent:
 - (i) the agent's full name;
 - (ii) the agent's business or residential address (not the address of a post office box or post office bag);
 - (iii) the agent's ABN, if any;
 - (iv) if the agent is a company and does not have an ABN—its ACN; and
 - (e) a copy of the return for the quarter.

Penalty: 10 penalty units.

- (2) An offence under subclause (1) is an offence of strict liability.

Note 1: For strict liability, see section 6.1 of the *Criminal Code*.

Note 2: For offences in relation to how long records must be kept, see regulation 12.

Rural Industries Research and Development Corporation Regulations 2000

2 At the end of Part 2

Add:

Division 13—Fodder levy

43 Definitions

In this Division:

fodder has the same meaning as in Part 5 of Schedule 14 to the *Primary Industries (Customs) Charges Regulations 2000*.

fodder industry means the part of the primary industry referred to in paragraph 6(1)(k) that is concerned with the production of fodder for export.

44 Attachment of fodder levy

- (1) For paragraph 5(1)(a) of the PIRD Act, the charge imposed by clause 5.2 of Schedule 14 to the *Primary Industries (Customs) Charges Regulations 2000* is a levy attached to the Corporation.
- (2) For paragraph 5(3)(a) of the PIRD Act, the whole of the levy is the research component of the levy.
- (3) For paragraph 5(3)(b) of the PIRD Act, the fodder industry is the primary industry to which the levy relates.

45 Accounting records for fodder levy

- (1) For paragraph 40(1)(a) of the PIRD Act, the Corporation must keep separate accounting records of the funding of R&D activities relating to the fodder industry.
- (2) For paragraph 40(1)(b) of the PIRD Act, the following amounts must be credited in the accounting records kept under subregulation (1):
 - (a) amounts of levy mentioned in subregulation 44(1) that are received by the Commonwealth under the Collection Act and paid to the Corporation under paragraph 30(1)(a) of the PIRD Act;
 - (b) amounts paid to the Corporation by the Commonwealth under paragraph 30(1)(b) of the PIRD Act;
 - (c) amounts received by the Corporation as contributions to the cost of R&D activities relating to the fodder industry;
 - (d) amounts received by the Corporation:
 - (i) from the sale of property paid for in connection with research and development relating to the fodder industry; or
 - (ii) from the sale of property produced in connection with research and development relating to the fodder industry; or
 - (iii) from dealing with patents in respect of inventions made in connection with, or intellectual property arising out of, research and development relating to the fodder industry; or
 - (iv) in respect of work paid for in connection with research and development relating to the fodder industry;
 - (e) amounts paid to the Corporation as interest on investment of an amount mentioned in any of paragraphs (a) to (d).
- (3) For paragraph 40(1)(b) of the PIRD Act, all amounts specified in section 33 of the PIRD Act that are required to be paid by the Corporation in relation to the fodder industry are to be debited in the accounting records kept under subregulation (1).
- (4) For subsection 40(2) of the PIRD Act, the only R&D activities on which amounts credited under subregulation (2) can be spent are R&D activities relating to the fodder industry.

Part 2—Other amendments

Rural Industries Research and Development Corporation Regulations 2000

3 Regulation 5 (definition of *PIERD Act*)

Repeal the definition.

4 Regulation 5

Insert:

PIRD Act means the *Primary Industries Research and Development Act 1989*.

5 The whole of the Regulations

Omit every occurrence of “*PIERD Act*”, substitute “*PIRD Act*”.