



Primary Industries Levies and Charges Collection Amendment (Thoroughbred Horses) Regulations 2017

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 regulations.

Dated 10 August 2017

Peter Cosgrove
Governor-General

By His Excellency's Command

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

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1 Name

This instrument is the *Primary Industries Levies and Charges Collection Amendment (Thoroughbred Horses) Regulations 2017*.

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. The whole of this instrument	1 September 2017.	1 September 2017

Note: This table relates only to the provisions of this instrument as originally made.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 *Primary Industries Levies and Charges Collection Act 1991*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

Primary Industries Levies and Charges Collection Regulations 1991

1 In the appropriate position in Schedule 37

Insert:

Part 14—Thoroughbred horses

14.1 Application

This Part applies to thoroughbred horses on which levy is imposed.

14.2 Definitions

In this Part:

Australian Stud Book means a publication of that name that:

- (a) contains the official records of thoroughbred bloodlines in Australia; and
- (b) is kept and maintained by Racing Australia.

covered: a mare is ***covered*** by a stallion if the mare and stallion are joined for the purpose of breeding, even if a foal is not produced or is born deceased.

declaration of service means a declaration of service in respect of a stallion lodged as required by, and in accordance with, the Rules of the Australian Stud Book.

mare return means a mare return lodged as required by, and in accordance with, the Rules of the Australian Stud Book.

Racing Australia means Racing Australia Limited (ACN 105 994 330).

Rules of the Australian Stud Book means the Rules of the Australian Stud Book published by Racing Australia as in force at the commencement of this Part.

Note: The Rules of the Australian Stud Book could in 2017 be viewed on the Australian Stud Book website (www.studbook.org.au).

thoroughbred horse means a mare or a stallion that is recorded in the Australian Stud Book.

14.3 What is a levy year

- (1) For the purposes of the definition of ***levy year*** in subsection 4(1) of the Collection Act, the period of 12 months starting on 1 March of a year is prescribed for thoroughbred horses.
- (2) Despite subclause (1), the first levy year is taken to be the period:
 - (a) beginning on 1 September 2017; and
 - (b) ending on 28 February 2018.

14.4 Who is a producer

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

- (a) thoroughbred horses are prescribed; and
- (b) for a thoroughbred horse that is a mare—the person who lodges a mare return for the mare with Racing Australia is taken to be the producer of the mare; and
- (c) for a thoroughbred horse that is a stallion—the person who lodges a declaration of service for the stallion with Racing Australia is taken to be the producer of the stallion.

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.

14.5 When levy is due for payment

Mares

- (1) For the purposes of section 6 of the Collection Act, levy payable for a levy year for a thoroughbred horse that is a mare is due for payment 28 days after a return for the mare is required to be lodged in accordance with clause 14.7.

Stallions

- (2) For the purposes of section 6 of the Collection Act, levy payable for a levy year for a thoroughbred horse that is a stallion is due for payment 28 days after the end of the levy year.

Note: Racing Australia is a collecting organisation with respect to the collection of levy imposed on thoroughbred horses. Under subsection 11(4) of the Collection Act, payment of levy must be made to Racing Australia.

14.6 Who must lodge a return

Mares

- (1) The producer of a thoroughbred horse that is a mare must lodge a return.

Stallions

- (2) The producer of a thoroughbred horse that is a stallion must lodge a return.

Note: Racing Australia is a collecting organisation with respect to the collection of levy imposed on thoroughbred horses. Under subregulation 11(2), returns must be lodged in accordance with the collection agreement with Racing Australia.

14.7 When a return must be lodged

Mares

- (1) For a thoroughbred horse that is a mare, a return must be lodged at the same time as a mare return is required to be lodged with Racing Australia for the mare.

Stallions

- (2) For a thoroughbred horse that is a stallion, a return must be lodged at the same time as a declaration of service is required to be lodged with Racing Australia for the stallion.

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

14.8 What must be included in a return

Mares

- (1) In addition to the information required by regulation 10, a return lodged by a producer of a thoroughbred horse that is a mare must also include:
- (a) the number of mares listed in a mare return lodged with Racing Australia by the producer; and
 - (b) the amount of levy payable; and
 - (c) the total amount of levy paid.

Stallions

- (2) In addition to the information required by regulation 10, a return lodged by a producer of a thoroughbred horse that is a stallion must also include:
- (a) the number of mares covered by the stallion, as listed in the declaration of service for the stallion lodged with Racing Australia by the producer; and
 - (b) the amount of levy payable; and
 - (c) the total amount of levy paid.

14.9 What records must be kept

- (1) A producer must, for each levy year, keep records setting out the following:
- (a) for a producer of a thoroughbred horse that is a mare—each of the matters referred to in paragraphs 14.8(1)(a) to (c);
 - (b) for a producer of a thoroughbred horse that is a stallion—each of the matters referred to in paragraphs 14.8(2)(a) to (c).
- (2) A producer commits an offence of strict liability if:
- (a) the producer is required by subclause (1) to keep records; and
 - (b) the producer fails to comply with the requirement.

Penalty: 10 penalty units.