



# **Primary Industries Excise Levies Legislation Amendment (Live-stock Transactions) Regulations 2024**

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I, the Honourable Sam Mostyn AC, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 4 July 2024

Sam Mostyn  
Sam Mostyn  
Governor-General

By Her Excellency's Command

Murray Watt  
Murray Watt  
Minister for Agriculture, Fisheries and Forestry

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## 1 Name

This instrument is the *Primary Industries Excise Levies Legislation Amendment (Live-stock Transactions) Regulations 2024*.

## 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	The day after this instrument is registered.	6 July 2024

Note: This table relates only to the provisions of this instrument as originally made.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 *National Residue Survey (Excise) Levy Act 1998*;
- (b) the *Primary Industries (Excise) Levies Act 1999*.

## 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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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 (Excise) Levies Regulations 1999*

#### **1 At the end of clause 2 of Schedule 3**

Add:

- (5) For the purposes of paragraph 5(2)(h) of Schedule 3 to the Excise Levies Act, levy is not imposed on a transaction entered into by which the ownership of cattle is transferred from one person to another if the cattle are not in Australia at the time that transfer occurs.
- (6) For the purposes of paragraph 5(2)(h) of Schedule 3 to the Excise Levies Act, levy is not imposed on the sale of cattle if the transfer of ownership of the cattle occurs:
  - (a) immediately before they are loaded, or during the period they are loaded, on a ship or aircraft in which they are intended to be exported; or
  - (b) while they are on board a ship or aircraft in which they are intended to be exported.

#### **2 At the end of clause 3 of Schedule 18**

Add:

- (4) For the purposes of paragraph 3(2)(f) of Schedule 18 to the Excise Levies Act, levy is not imposed on a transaction entered into by which the ownership of live-stock is transferred from one person to another if the live-stock are not in Australia at the time that transfer occurs.
- (5) For the purposes of paragraph 3(2)(f) of Schedule 18 to the Excise Levies Act, levy is not imposed on the sale of live-stock if the transfer of ownership of the live-stock occurs:
  - (a) immediately before they are loaded, or during the period they are loaded, on a ship or aircraft in which they are intended to be exported; or
  - (b) while they are on board a ship or aircraft in which they are intended to be exported.

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

#### **3 At the end of regulation 27**

Add:

- (3) For the purposes of paragraph 2(2)(h) of Schedule 1 to the NRS Excise Levy Act, NRS excise levy is not imposed on a transaction entered into by which the ownership of cattle is transferred from one person to another if the cattle are not in Australia at the time that transfer occurs.
- (4) For the purposes of paragraph 2(2)(h) of Schedule 1 to the NRS Excise Levy Act, NRS excise levy is not imposed on the sale of cattle if the transfer of ownership of the cattle occurs:

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- (a) immediately before they are loaded, or during the period they are loaded, on a ship or aircraft in which they are intended to be exported; or
  - (b) while they are on board a ship or aircraft in which they are intended to be exported.

#### **4 At the end of regulation 239B**

Add:

- (3) For the purposes of paragraph 2(2)(f) of Schedule 15 to the NRS Excise Levy Act, NRS excise levy is not imposed on a transaction entered into by which the ownership of sheep, lambs or goats is transferred from one person to another if the sheep, lambs or goats are not in Australia at the time that transfer occurs.
- (4) For the purposes of paragraph 2(2)(f) of Schedule 15 to the NRS Excise Levy Act, NRS excise levy is not imposed on the sale of sheep, lambs or goats if the transfer of ownership of the sheep, lambs or goats occurs:
  - (a) immediately before they are loaded, or during the period they are loaded, on a ship or aircraft in which they are intended to be exported; or
  - (b) while they are on board a ship or aircraft in which they are intended to be exported.