



Primary Industries (Excise) Levies Regulations 2024

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 10 October 2024

Sam Mostyn AC
Governor-General

By Her Excellency's Command

Julie Collins
Minister for Agriculture, Fisheries and Forestry

Contents

1	Name	1
2	Commencement.....	1
3	Authority	1
4	Simplified outline of this instrument.....	1
5	Definitions.....	1
6	Agent definitions	7
7	Process a plant product or animal product	8
8	Related bodies corporate	9
9	Levies	9
Schedule 1—Animals and animal products		10
Part 1-1—Bees and honey		10
Division 1—Introduction		10
1-1	Simplified outline of this Part	10
Division 2—Bees		11
2-1	Imposition of queen bee levy	11
2-2	Exemptions from the levy	11
2-3	Rate of the levy	11
2-4	Levy payer.....	11
2-5	Application provision.....	11
Division 3—Honey		12
3-1	Imposition of honey levy.....	12
3-2	Exemptions from the levy	12
3-3	Rate of the levy	12
3-4	Levy payer.....	13
3-5	Application provision.....	13
Part 1-2—Chickens and eggs		14
Division 4—Introduction		14
4-1	Simplified outline of this Part	14
Division 5—Laying chickens and eggs		15
Subdivision 5-A—Laying chickens		15
5-1	Imposition of laying chicken levy.....	15
5-2	Exemptions from the levy	15
5-3	Rate of the levy	15
5-4	Levy payer.....	15
5-5	Application provision.....	15
Subdivision 5-B—Eggs		16
5-6	Imposition of egg levy.....	16
5-7	Exemptions from the levy	16
5-8	Rate of the levy	16
5-9	Levy payer.....	16
5-10	When are laying chickens purchased?	16
5-11	Application provision.....	17
Division 6—Meat chickens		18
6-1	Imposition of meat chicken levy	18
6-2	Exemptions from the levy	18
6-3	Rate of the levy	18
6-4	Levy payer.....	18

6-5	Application provision.....	18
Part 1-3—Livestock		19
Division 7—Introduction		19
7-1	Simplified outline of this Part	19
Division 8—Buffaloes		21
8-1	Imposition of buffalo slaughter levy	21
8-2	Exemptions from the levy	21
8-3	Rate of the levy	21
8-4	Levy payer.....	21
8-5	Application provision.....	21
Division 9—Cattle		22
Subdivision 9-A—Cattle slaughter levy		22
9-1	Imposition of cattle slaughter levy	22
9-2	Exemptions from the levy	22
9-3	Rate of the levy	22
9-4	Levy payer.....	22
9-5	Application provision.....	23
Subdivision 9-B—Cattle transaction levy		24
9-6	Imposition of cattle transaction levy	24
9-7	Exemptions from the levy	24
9-8	Rate of the levy	26
9-9	Levy payer.....	27
9-10	Application provisions	27
Division 10—Deer		29
10-1	Imposition of deer slaughter levy	29
10-2	Exemptions from the levy	29
10-3	Rate of the levy	29
10-4	Levy payer.....	29
10-5	Application provision.....	29
Division 11—Goats		30
Subdivision 11-A—Goat slaughter levy		30
11-1	Imposition of goat slaughter levy	30
11-2	Exemptions from the levy	30
11-3	Rate of the levy	30
11-4	Levy payer.....	30
11-5	Application provision.....	30
Subdivision 11-B—Goat transaction levy		31
11-6	Imposition of goat transaction levy	31
11-7	Exemptions from the levy	31
11-8	Rate of the levy	33
11-9	Levy payer.....	33
11-10	Application provisions	33
Division 12—Horses		35
Subdivision 12-A—Horse slaughter levy		35
12-1	Imposition of horse slaughter levy	35
12-2	Exemptions from the levy	35
12-3	Rate of the levy	35
12-4	Levy payer.....	35
12-5	Application provision.....	35

Subdivision 12-B—Thoroughbred horse levy	36
12-6 Imposition of thoroughbred horse levy	36
12-7 Rate of the levy	36
12-8 Levy payer.....	37
12-9 Application provisions	37
Subdivision 12-C—Horse biosecurity response levy	38
12-10 Imposition of horse biosecurity response levy	38
12-11 Rate of the levy	38
12-12 Levy payer.....	39
12-13 Application provision.....	39
Division 13—Pigs	40
13-1 Imposition of pig slaughter levy.....	40
13-2 Exemptions from the levy	40
13-3 Rate of the levy	40
13-4 Levy payer.....	40
13-5 Application provision.....	40
Division 14—Sheep and lambs	41
Subdivision 14-A—Sheep and lambs slaughter levy	41
14-1 Imposition of sheep and lambs slaughter levy	41
14-2 Exemptions from the levy	41
14-3 Rate of the levy	41
14-4 Levy payer.....	41
14-5 Application provision.....	41
Subdivision 14-B—Sheep and lambs transaction levy	42
14-6 Imposition of sheep and lambs transaction levy	42
14-7 Exemptions from the levy	42
14-8 Rate of the levy	44
14-9 Levy payer.....	46
14-10 Application provisions	46
Part 1-4—Livestock products	48
Division 15—Introduction	48
15-1 Simplified outline of this Part	48
Division 16—Dairy produce	49
16-1 Imposition of dairy produce levy	49
16-2 Exemptions from the levy	49
16-3 Rate of the levy	49
16-4 Levy payer.....	50
16-5 Application provisions	50
Division 17—Goat fibre	51
17-1 Imposition of goat fibre levy.....	51
17-2 Exemptions from the levy	51
17-3 Rate of the levy	52
17-4 Levy payer.....	52
17-5 Application provision.....	52
Division 18—Wool	53
18-1 Imposition of wool levy	53
18-2 Exemptions from the levy	53
18-3 Rate of the levy	53
18-4 Levy payer.....	53
18-5 Application provision.....	53

Part 1-5—Other animals	54
Division 19—Introduction	54
19-1 Simplified outline of this Part	54
Division 20—Farmed prawns	55
20-1 Imposition of farmed prawns levy and white spot disease repayment levy.....	55
20-2 Exemptions from the levy	56
20-3 Rate of the levy	56
20-4 Levy payer.....	57
20-5 Application provision.....	57
Division 21—Game animals	58
21-1 Imposition of game animal processing levy.....	58
21-2 Rate of the levy	58
21-3 Levy payer.....	58
21-4 Application provision.....	58
Division 22—Macropods	59
22-1 Imposition of macropod processing levy	59
22-2 Exemptions from the levy	59
22-3 Rate of the levy	59
22-4 Levy payer.....	60
22-5 Application provision.....	60
Division 23—Ratites	61
23-1 Imposition of ratite slaughter levy	61
23-2 Exemptions from the levy	61
23-3 Rate of the levy	61
23-4 Levy payer.....	61
23-5 Application provision.....	61
Schedule 2—Plants and plant products	62
Part 2-1—Crops	62
Division 24—Introduction	62
24-1 Simplified outline of this Part	62
Division 25—Cotton	63
25-1 Imposition of cotton fibre levy.....	63
25-2 Rate of the levy	63
25-3 Levy payer.....	63
25-4 Application provision.....	63
Division 26—Grain	64
26-1 Imposition of grain levy	64
26-2 Exemptions from the levy	64
26-3 Rate of the levy	66
26-4 Tables of plant genus or species and levy rates	66
26-5 Value of grain.....	68
26-6 Levy payer.....	69
26-7 Application provision.....	69
Division 27—Pasture seeds	70
27-1 Imposition of pasture seed levy.....	70
27-2 Rate of the levy	70
27-3 Table of pasture seeds species and levy rates	70
27-4 Levy payer.....	71

27-5	Application provision.....	71
Division 28—Rice		72
28-1	Imposition of rice levy	72
28-2	Rate of the levy	72
28-3	Levy payer.....	72
28-4	Application provision.....	72
Division 29—Sugarcane		73
29-1	Imposition of sugarcane levy	73
29-2	Exemptions from the levy	73
29-3	Rate of the levy	73
29-4	Levy payer.....	74
29-5	Application provisions	74
Part 2-2—Forestry		75
Division 30—Introduction		75
30-1	Simplified outline of this Part	75
Division 31—Forest growers levy		76
31-1	Imposition of forest growers levy	76
31-2	Exemptions from the levy	76
31-3	Rate of the levy	77
31-4	Levy payer.....	77
31-5	Application provision.....	77
Division 32—Forest industries products levy		78
32-1	Imposition of forest industries products levy.....	78
32-2	Exemptions from the levy	78
32-3	Rate of the levy	79
32-4	Levy payer.....	79
32-5	Application provision.....	79
Part 2-3—Horticulture		81
Division 35—Introduction		81
35-1	Simplified outline of this Part	81
Division 36—Agaricus mushrooms		82
36-1	Imposition of Agaricus mushroom levy.....	82
36-2	Exemptions from the levy	82
36-3	Rate of the levy	82
36-4	Levy payer.....	83
36-5	When is mushroom spawn purchased?	83
36-6	Application provision.....	83
Division 37—Almonds		84
37-1	Imposition of almond levy	84
37-2	Exemptions from the levy	84
37-3	Rate of the levy	84
37-4	Levy payer.....	84
37-5	Application provision.....	84
Division 38—Apples and pears		85
38-1	Imposition of apple and pear levy	85
38-2	Exemptions from the levy	85
38-3	Rate of the levy	86
38-4	Levy payer.....	87
38-5	Application provision.....	87

Division 39—Avocados	88
39-1 Imposition of avocado levy	88
39-2 Exemptions from the levy	88
39-3 Rate of the levy	88
39-4 Levy payer.....	88
39-5 Application provision.....	89
Division 40—Bananas	90
40-1 Imposition of banana levy	90
40-2 Exemptions from the levy	90
40-3 Rate of the levy	90
40-4 Levy payer.....	90
40-5 Application provision.....	91
Division 41—Cherries	92
41-1 Imposition of cherry levy	92
41-2 Exemptions from the levy	92
41-3 Rate of the levy	92
41-4 Levy payer.....	92
41-5 Application provision.....	92
Division 42—Chestnuts	93
42-1 Imposition of chestnut levy	93
42-2 Exemptions from the levy	93
42-3 Rate of the levy	93
42-4 Levy payer.....	93
42-5 Application provision.....	93
Division 43—Citrus	94
43-1 Imposition of citrus levy	94
43-2 Exemptions from the levy	94
43-3 Rate of the levy	95
43-4 Levy payer.....	96
43-5 Application provision.....	96
Division 44—Custard apples	97
44-1 Imposition of custard apple levy	97
44-2 Exemptions from the levy	97
44-3 Rate of the levy	97
44-4 Levy payer.....	98
44-5 Application provision.....	98
Division 45—Dried tree fruit	99
45-1 Imposition of dried tree fruit levy	99
45-2 Exemptions from the levy	99
45-3 Rate of the levy	99
45-4 Levy payer.....	100
45-5 Application provisions	100
Division 46—Ginger	101
46-1 Imposition of ginger levy	101
46-2 Exemptions from the levy	101
46-3 Rate of the levy	101
46-4 Levy payer.....	101
46-5 Application provision.....	101
Division 47—Lychees	102
47-1 Imposition of lychee levy	102

47-2	Exemptions from the levy	102
47-3	Rate of the levy	102
47-4	Levy payer.....	102
47-5	Application provision.....	103
Division 48—Macadamia nuts		104
48-1	Imposition of macadamia nut levy	104
48-2	Exemptions from the levy	104
48-3	Rate of the levy	105
48-4	Levy payer.....	107
48-5	Application provision.....	107
Division 49—Mangoes		108
49-1	Imposition of mango levy	108
49-2	Exemptions from the levy	108
49-3	Rate of the levy	108
49-4	Levy payer.....	108
49-5	Application provision.....	109
Division 50—Melons		110
50-1	Imposition of melon levy	110
50-2	Exemptions from the levy	110
50-3	Rate of the levy	110
50-4	Levy payer.....	111
50-5	Application provision.....	111
Division 51—Nashi		112
51-1	Imposition of nashi levy.....	112
51-2	Exemptions from the levy	112
51-3	Rate of the levy	112
51-4	Levy payer.....	113
51-5	Application provision.....	113
Division 52—Olives		114
52-1	Imposition of olive levy	114
52-2	Exemptions from the levy	114
52-3	Rate of the levy	114
52-4	Levy payer.....	114
52-5	Application provision.....	114
Division 53—Onions		115
53-1	Imposition of onion levy	115
53-2	Exemptions from the levy	115
53-3	Rate of the levy	115
53-4	Levy payer.....	115
53-5	Application provision.....	115
Division 54—Papaya		116
54-1	Imposition of papaya levy.....	116
54-2	Exemptions from the levy	116
54-3	Rate of the levy	116
54-4	Levy payer.....	116
54-5	Application provision.....	117
Division 55—Passionfruit		118
55-1	Imposition of passionfruit levy	118
55-2	Exemptions from the levy	118
55-3	Rate of the levy	118

55-4	Levy payer.....	119
55-5	Application provision.....	119
Division 56—Persimmons		120
56-1	Imposition of persimmon levy	120
56-2	Exemptions from the levy	120
56-3	Rate of the levy	120
56-4	Levy payer.....	120
56-5	Application provision.....	120
Division 57—Pineapples		121
57-1	Imposition of pineapple levy.....	121
57-2	Exemptions from the levy	121
57-3	Rate of the levy	121
57-4	Levy payer.....	122
57-5	Application provision.....	122
Division 58—Potatoes		123
58-1	Imposition of potato levy	123
58-2	Exemptions from the levy	123
58-3	Rate of the levy	124
58-4	Levy payer.....	124
58-5	Application provision.....	124
Division 59—Prunes		125
59-1	Imposition of prune levy	125
59-2	Exemptions from the levy	125
59-3	Rate of the levy	125
59-4	Levy payer.....	125
59-5	Application provisions	126
Division 60—Rubus (raspberry, blackberry etc.)		127
60-1	Imposition of rubus levy	127
60-2	Exemptions from the levy	127
60-3	Rate of the levy	127
60-4	Levy payer.....	127
60-5	Application provision.....	127
Division 61—Stone fruit		128
61-1	Imposition of stone fruit levy.....	128
61-2	Exemptions from the levy	128
61-3	Rate of the levy	128
61-4	Levy payer.....	129
61-5	Application provision.....	129
Division 62—Strawberries		130
62-1	Imposition of strawberry runner levy.....	130
62-2	Rate of the levy	130
62-3	Levy payer.....	131
62-4	When are strawberry runners purchased?	131
62-5	Application provision.....	131
Division 63—Sweet potatoes		132
63-1	Imposition of sweet potato levy	132
63-2	Exemptions from the levy	132
63-3	Rate of the levy	132
63-4	Levy payer.....	132
63-5	Application provision.....	132

Division 64—Vegetables	133
64-1 Imposition of vegetable levy	133
64-2 Exemptions from the levy	133
64-3 Rate of the levy	133
64-4 Levy payer.....	134
64-5 Application provision.....	134
Part 2-4—Viticulture	135
Division 65—Introduction	135
65-1 Simplified outline of this Part	135
Division 66—Table grapes levy	136
66-1 Imposition of table grapes levy	136
66-2 Exemptions from the levy	136
66-3 Rate of the levy	136
66-4 Levy payer.....	136
66-5 Application provision.....	136
Division 67—Dried grapes levy	137
67-1 Imposition of dried grapes levy.....	137
67-2 Exemptions from the levy	137
67-3 Rate of the levy	137
67-4 Levy payer.....	137
67-5 Application provisions	138
Division 68—Grapes research levy	139
68-1 Imposition of grapes research levy.....	139
68-2 Exemptions from the levy	139
68-3 Rate of the levy	140
68-4 Levy payer.....	140
68-5 Application provisions	140
Division 69—Wine grapes levy	141
69-1 Imposition of wine grapes levy	141
69-2 Rate of the levy	141
69-3 Levy payer.....	143
69-4 Application provisions	144
Part 2-5—Other plants and plant products	145
Division 71—Introduction	145
71-1 Simplified outline of this Part	145
Division 73—Nursery products	146
73-1 Imposition of nursery container levy	146
73-2 Rate of the levy	146
73-3 Levy payer.....	146
73-4 When are containers purchased?	146
73-5 Application provision.....	147
Division 74—Tea tree oil	148
74-1 Imposition of tea tree oil levy	148
74-2 Exemptions from the levy	148
74-3 Rate of the levy	148
74-4 Levy payer.....	148
74-5 Application provision.....	148
Division 75—Turf	149
75-1 Imposition of turf levy.....	149

75-2	Exemptions from the levy	149
75-3	Rate of the levy	149
75-4	Levy payer.....	149
75-5	Application provision.....	149

1 Name

This instrument is the *Primary Industries (Excise) Levies 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	1 January 2025.	1 January 2025

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 (Excise) Levies Act 2024*.

4 Simplified outline of this instrument

This instrument complements the *Primary Industries (Excise) Levies Act 2024* by:

- (a) imposing levies in relation to animal products, plant products, fungus products or algal products that are produce of a primary industry; and
- (b) imposing levies in relation to goods that are of a kind consumed by, or used in the maintenance or treatment of, animals, plants, fungi or algae; and
- (c) imposing levies in relation to goods that are for use in the production or preparation of nursery products.

Each set of provisions imposing a levy also deals with:

- (a) any exemptions from the levy; and
- (b) the rate of the levy; and
- (c) the person who is liable to pay the levy (the levy payer).

Some products have multiple levies.

5 Definitions

In this instrument:

Act means the *Primary Industries (Excise) Levies Act 2024*.

Agaricus mushroom has the meaning given by clause 36-1 of Schedule 2.

Agvet Code has the meaning given by clause 12-10 of Schedule 1.

almond has the meaning given by clause 37-1 of Schedule 2.

apple has the meaning given by clause 38-1 of Schedule 2.

apple juice includes:

- (a) cider; and
- (b) any other beverage distilled from apples.

Australia:

- (a) when used in a geographical sense in a provision of this instrument, does not include the external Territories, unless paragraph (b) applies; or
- (b) when used in a geographical sense in a provision of this instrument that extends to an external Territory, includes that external Territory.

Note: Section 6 of the Act allows this instrument to extend any provisions of this instrument to an external Territory.

Australian Stud Book has the meaning given by clause 12-6 of Schedule 1.

avocado has the meaning given by clause 39-1 of Schedule 2.

banana has the meaning given by clause 40-1 of Schedule 2.

bobby calf has the meaning given by clause 9-7 of Schedule 1.

bovine animal means an animal of the genus *Bos*.

buffalo has the meaning given by clause 8-1 of Schedule 1.

business purchaser has the meaning given by section 6.

buying agent has the meaning given by section 6.

cattle means bovine animals other than buffalo.

certification scheme has the meaning given by clause 27-1 of Schedule 2.

cherry has the meaning given by clause 41-1 of Schedule 2.

chestnut has the meaning given by clause 42-1 of Schedule 2.

chicken means a bird of the species *Gallus gallus domesticus*.

citrus has the meaning given by clause 43-1 of Schedule 2.

citrus box has the meaning given by clause 43-2 of Schedule 2.

coarse grains has the meaning given by clause 26-1 of Schedule 2.

cold carcass weight of a carcass means the weight of the carcass that is weighed 2 hours or more after slaughter.

cotton fibre has the meaning given by clause 25-1 of Schedule 2.

cotton plant has the meaning given by clause 25-1 of Schedule 2.

covered, for a mare, has the meaning given by clause 12-6 of Schedule 1.

custard apple has the meaning given by clause 44-1 of Schedule 2.

custard apple box has the meaning given by clause 44-3 of Schedule 2.

custard apple tray has the meaning given by clause 44-3 of Schedule 2.

dairy cattle means cattle held for use for the production of milk, or for purposes incidental to the production of milk, and includes:

- (a) dairy cows; and
- (b) dairy heifers; and
- (c) calves that are the progeny of dairy cows; and
- (d) bulls used, or held for use, for the purpose of fertilising dairy cows or dairy heifers.

declaration of service has the meaning given by clause 12-6 of Schedule 1.

deer has the meaning given by clause 10-1 of Schedule 1.

emu has the meaning given by clause 23-1 of Schedule 1.

farmed prawns has the meaning given by clause 20-1 of Schedule 1.

feedlot means a constructed facility where:

- (a) cattle are confined and managed; and
- (b) cattle have access to designated watering points; and
- (c) cattle are fed a nutritious prepared ration for the purpose of efficient growth.

fresh grape equivalent:

- (a) of a quantity of dried grapes—means a number of tonnes equal to the number worked out by multiplying the number of tonnes of the dried grapes by 3; or
- (b) of a quantity of grape juice—means a number of tonnes equal to the number worked out by:
 - (i) for single-strength grape juice—dividing the number of litres of the quantity of single-strength grape juice by 800; or
 - (ii) for concentrated grape juice—dividing the number of litres of single-strength grape juice, from which the concentrated grape juice was derived, by 800.

Example 1: For 6 tonnes of dried grapes, the fresh grape equivalent is 18 tonnes.

Example 2: For 3,200 litres of single-strength grape juice, the fresh grape equivalent is 4 tonnes.

Example 3: Assume 1,400 litres of concentrated grape juice is derived from 5,600 litres of single-strength grape juice. The fresh grape equivalent is 7 tonnes.

fruit juice includes:

- (a) apple juice; and
- (b) pear juice.

game animal has the meaning given by clause 21-1 of Schedule 1.

ginger has the meaning given by clause 46-1 of Schedule 2.

goat means an animal of the genus *Capra*.

grain has the meaning given by clause 26-1 of Schedule 2.

grain-fed beef products means meat products that are certified as Grain Fed, Grain Fed Finished or Grain Fed Young Beef in accordance with the Australian Meat Industry Classification System published by AUS-MEAT Limited, as that system exists from time to time.

grain legumes has the meaning given by clause 26-1 of Schedule 2.

grape means a fruit of the genus *Vitis*.

grape juice means grape juice produced in Australia, from grapes grown in Australia, whether single-strength or concentrated.

grape processing premises has the meaning given by clause 68-1 of Schedule 2.

hatchery means any place at which chickens are hatched for commercial purposes.

Example: A barn, shed or specialist hatchery are examples of such places.

horse means an animal of the family *Equidae*.

hot carcase weight of a carcase means the weight of the carcase that is weighed within 2 hours after slaughter.

lamb means an animal of the species *Ovis aries* that:

- (a) is under 12 months of age; or
- (b) does not have any permanent incisor teeth in wear.

laying chicken means a female chicken that is to be raised for egg production.

licensed dairy farmer means the person having day to day control of licensed dairy premises.

licensed dairy premises means premises that, under the law of the State or Territory in which the premises are situated, are authorised for use as a dairy farm.

lot-fed cattle means cattle that:

- (a) are fed in a feedlot; and
- (b) are likely to be used in the production of grain-fed beef products.

lychee has the meaning given by clause 47-1 of Schedule 2.

macadamia dried kernel has the meaning given by clause 48-1 of Schedule 2.

macadamia in shell has the meaning given by clause 48-1 of Schedule 2.

macadamia nut has the meaning given by clause 48-1 of Schedule 2.

macropod has the meaning given by clause 22-1 of Schedule 1.

-
- mango** has the meaning given by clause 49-1 of Schedule 2.
- manufactured feed** has the meaning given by clause 12-10 of Schedule 1.
- mare** has the meaning given by clause 12-6 of Schedule 1.
- mare return** has the meaning given by clause 12-6 of Schedule 1.
- meat chicken** has the meaning given by clause 6-1 of Schedule 1.
- melon** has the meaning given by clause 50-1 of Schedule 2.
- mushroom spawn** has the meaning given by clause 36-1 of Schedule 2.
- nashi** has the meaning given by clause 51-1 of Schedule 2.
- non-carcass material** has the meaning given by clause 14-8 of Schedule 1.
- oilseeds** has the meaning given by clause 26-1 of Schedule 2.
- olive** has the meaning given by clause 52-1 of Schedule 2.
- onion** has the meaning given by clause 53-1 of Schedule 2.
- orange** has the meaning given by clause 43-3 of Schedule 2.
- ostrich** has the meaning given by clause 23-1 of Schedule 1.
- packing house** means business premises at which fruit or dried fruit is packed, or fruit is dried and packed, for sale.
- papaya** has the meaning given by clause 54-1 of Schedule 2.
- passionfruit** has the meaning given by clause 55-1 of Schedule 2.
- passionfruit carton** has the meaning given by clause 55-3 of Schedule 2.
- pasture seeds** has the meaning given by clause 27-1 of Schedule 2.
- pear** has the meaning given by clause 38-1 of Schedule 2.
- pear juice** includes:
- (a) perry; and
 - (b) any other beverage distilled from pears.
- persimmon** has the meaning given by clause 56-1 of Schedule 2.
- pig** has the meaning given by clause 13-1 of Schedule 1.
- pineapple** has the meaning given by clause 57-1 of Schedule 2.
- plantation** has the meaning given by clause 31-3 of Schedule 2.
- potato** has the meaning given by clause 58-1 of Schedule 2.
- premises** includes the following:
- (a) a structure, building, vehicle, vessel or aircraft;
 - (b) a place (whether or not enclosed or built on);

(c) a part of a thing referred to in paragraph (a) or (b).

process, in relation to an animal product or a plant product, has the meaning given by section 7.

processing establishment means business premises at which a process in relation to a product or goods is performed.

proprietor:

- (a) in relation to an abattoir—means:
 - (i) if a licence is required under any law of the Commonwealth, a State, the Australian Capital Territory or the Northern Territory to carry on abattoir activities—the person who holds the licence; or
 - (ii) if no licence is required under any such law—the person carrying on the business of operating the abattoir; and
- (b) in relation to any other premises—means the person carrying on the business conducted at the premises.

Note: Examples of other premises are hatcheries, packing houses, sawmills and wineries.

prune has the meaning given by clause 59-1 of Schedule 2.

queen bee has the meaning given by clause 2-1 of Schedule 1.

Racing Australia has the meaning given by clause 12-6 of Schedule 1.

ratite has the meaning given by clause 23-1 of Schedule 1.

representative sample, of macadamias in shell, has the meaning given by clause 48-1 of Schedule 2.

retail sale, of honey or a plant product, means a sale by a person of the honey or plant product, except the following:

- (a) a sale to a business purchaser (whether directly or through a selling agent or buying agent or both);
- (b) in relation to avocados, bananas, ginger, lychees, mangoes, papaya, persimmons, pineapples, rubus or table grapes—a sale to a consumer at a wholesale produce market.

Example: A sale to a business purchaser (whether directly or through a selling agent or buying agent or both) at a wholesale produce market is an example of a sale covered by paragraph (a).

rice has the meaning given by clause 28-1 of Schedule 2.

rubus has the meaning given by clause 60-1 of Schedule 2.

Rules of the Australian Stud Book has the meaning given by clause 12-6 of Schedule 1.

sale price, per head of sheep or lambs, has the meaning given by clause 14-8 of Schedule 1.

seed cotton has the meaning given by clause 25-1 of Schedule 2.

selling agent has the meaning given by section 6.

sheep means an animal of the species *Ovis aries*, but does not include lambs.

stone fruit has the meaning given by clause 61-1 of Schedule 2.

strawberry has the meaning given by clause 62-1 of Schedule 2.

strawberry runner has the meaning given by clause 62-1 of Schedule 2.

sugarcane has the meaning given by clause 29-1 of Schedule 2.

sugarcane plant has the meaning given by clause 29-1 of Schedule 2.

sugarcane season has the meaning given by clause 29-2 of Schedule 2.

sweet potato has the meaning given by clause 63-1 of Schedule 2.

tea tree oil has the meaning given by clause 74-1 of Schedule 2.

tree fruit has the meaning given by clause 45-1 of Schedule 2.

turf has the meaning given by clause 75-1 of Schedule 2.

value:

- (a) of goat fibre—has the meaning given by clause 17-2 of Schedule 1; or
- (b) of grain—has the meaning given by clause 26-5 of Schedule 2; or
- (c) of sweet potatoes—has the meaning given by clause 63-2 of Schedule 2; or
- (d) of vegetables—has the meaning given by clause 64-2 of Schedule 2; or
- (e) of wool—has the meaning given by clause 18-3 of Schedule 1.

wheat has the meaning given by clause 26-1 of Schedule 2.

whole milk has the meaning given by clause 16-1 of Schedule 1.

wine means an alcoholic beverage produced by the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes, or both.

wine-making has the meaning given by clause 69-1 of Schedule 2.

winery has the meaning given by clause 69-1 of Schedule 2.

worm treatment has the meaning given by clause 12-10 of Schedule 1.

6 Agent definitions

Buying agent

- (1) A person is a **buying agent** if:
 - (a) the person buys products, goods or services on behalf of business purchasers of the products, goods or services; and
 - (b) the person does so in the course of carrying on a business (including as a broker, wholesaler, settlement agent or solicitor).

Selling agent

- (2) A person is a **selling agent** if:

- (a) the person sells products, goods or services on behalf of levy payers for the products, goods or services; and
- (b) the person does so in the course of carrying on a business (including as a broker, wholesaler, settlement agent or solicitor).

Business purchaser

- (3) A person is a **business purchaser** if:
- (a) the person buys products, goods or services from levy payers for the products, goods or services; and
 - (b) the person does so in the course of carrying on a business (including as a processor or feedlot operator).

7 Process a plant product or animal product

Plant products

- (1) For the purposes of this instrument, **process**, in relation to a plant product, means the performance of an operation in relation to the plant product, except the following operations:
- (a) cleaning or washing;
 - (b) brushing;
 - (c) sorting;
 - (d) grading;
 - (e) packing;
 - (f) storage;
 - (g) transport;
 - (h) delivery;
 - (i) in relation to a plant product specified in column 1 of an item in this table (and in addition to paragraphs (a) to (h))—an operation specified in column 2 of that item.

Excluded operations—plant products		
Item	Column 1 Plant product	Column 2 Excluded operation
1	Almonds	The following: (a) hulling; (b) shelling
2	Apples, avocados, bananas, citrus, custard apples, mangoes, melons, nashi, papaya, passionfruit, pears, persimmons, pineapples and stone fruit	Fruit conditioning operations, including ripening
3	Chestnuts	The following: (a) removing the burr or outside casing; (b) peeling
4	Grain	The following: (a) treatment with a pesticide or another preserving agent;

Excluded operations—plant products		
Item	Column 1 Plant product	Column 2 Excluded operation
		(b) drying or aerating
5	Logs	Debarking
6	Macadamia dried kernels	The following: (a) dehusking; (b) drying
7	Pineapples	Removing the short leafy stem that grows from one end of a pineapple

Animal products

- (2) For the purposes of this instrument, **process**, in relation to an animal product, means the performance of an operation in relation to the animal product, except the following operations:
- (a) sorting;
 - (b) grading;
 - (c) packing;
 - (d) storage;
 - (e) transport;
 - (f) delivery;
 - (g) in relation to an animal product specified in column 1 of an item in this table (and in addition to paragraphs (a) to (f))—an operation specified in column 2 of that item.

Excluded operations—animal products		
Item	Column 1 Animal product	Column 2 Excluded operation
1	Farmed prawns	The following: (a) cleaning; (b) freezing
2	Whole milk	Chilling

8 Related bodies corporate

For the purposes of this instrument, the question of whether 2 bodies corporate are related to each other is to be determined in the same way as for the purposes of the *Corporations Act 2001*.

9 Levies

For the purposes of Parts 2 to 6 of the Act, the Schedules have effect.

Schedule 1—Animals and animal products

Note: See section 9.

Part 1-1—Bees and honey

Division 1—Introduction

1-1 Simplified outline of this Part

Queen bees

Queen bee levy is imposed on queen bees that are bred in Australia and sold. However, the rate is nil so no levy is currently payable.

Honey

Honey levy is imposed on the sale of honey or on honey used in Australia in the production of other goods. There are levy exemptions.

Division 2—Bees

2-1 Imposition of queen bee levy

- (1) Levy is imposed on queen bees that are:
 - (a) bred in Australia; and
 - (b) sold by the breeder.
- (2) **Queen bee** means a fertile female bee of the species *Apis mellifera* (commonly known as the European honeybee).

2-2 Exemptions from the levy

Queen bees sold after export

- (1) Levy is not imposed on queen bees that are sold after being exported from Australia.

Threshold exemption

- (2) Levy is not imposed on queen bees that are sold by a breeder in a financial year if the sum of the following amounts that the breeder would otherwise be liable to pay in relation to queen bees and that year is less than \$50:
 - (a) levy under this Division;
 - (b) charge under Division 2 of Part 1-1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* (queen bee export charge).

2-3 Rate of the levy

The rate of the levy on queen bees is worked out using this table.

Queen bee levy	
Item	Rate of levy
1	Nil (the research and development component)

2-4 Levy payer

The levy on queen bees is payable by the breeder of the queen bees.

2-5 Application provision

Clause 2-1 applies in relation to queen bees that are sold on or after 1 July 2025, whether the queen bees are bred before, on or after that day.

Division 3—Honey

3-1 Imposition of honey levy

Sale of honey

- (1) Levy is imposed on honey that is:
- (a) produced in Australia by a bee of the species *Apis mellifera*; and
 - (b) sold.

Honey used in the production of other goods

- (2) Levy is imposed on honey that is:
- (a) produced in Australia by a bee of the species *Apis mellifera*; and
 - (b) used in Australia in the production of other goods.

3-2 Exemptions from the levy

Levy previously imposed

- (1) Levy is not imposed by clause 3-1 on particular honey if levy under that clause has previously been imposed on the honey.

Honey sold after export

- (2) Levy is not imposed by clause 3-1 on honey that is sold after being exported from Australia.

Threshold exemption

- (3) Levy is not imposed by clause 3-1 on honey that is sold by retail sale by a person in a calendar year, or is used in Australia by a person in a calendar year in the production of other goods, if the sum of the following is 1,500 kilograms or less:
- (a) the total quantity of honey so sold by that person in that year;
 - (b) the total quantity of honey so used by that person in that year.
- (4) Subclause (3) does not apply to honey covered by subclause (1) or (2).

3-3 Rate of the levy

The rate of the levy imposed by subclause 3-1(1) or (2) on honey is worked out using this table.

Honey levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"> (a) 1.5 cents per kilogram of the honey (the research and development component); (b) 0.1 cents per kilogram of the honey (the biosecurity activity component); (c) 2.7 cents per kilogram of the honey (the biosecurity response component);

Honey levy

Item **Rate of levy**

(d) 0.3 cents per kilogram of the honey (the National Residue Survey component)

3-4 Levy payer*Sale of honey*

- (1) The levy imposed by subclause 3-1(1) on honey that is sold is payable by the person who owns the honey immediately before the sale.

Honey used in the production of other goods

- (2) The levy imposed by subclause 3-1(2) on honey that is used in the production of other goods is payable by the person who owns the honey immediately before the honey begins to be so used.

3-5 Application provision

Clause 3-1 applies in relation to honey that is sold, or used in the production of other goods, on or after 1 January 2025, whether the honey is produced before, on or after that day.

Part 1-2—Chickens and eggs

Division 4—Introduction

4-1 Simplified outline of this Part

Laying chickens

Laying chicken levy is imposed on laying chickens that are hatched at a hatchery in Australia. There are levy exemptions.

Eggs

Egg levy is imposed on laying chickens that are:

- (a) purchased from the proprietor of a hatchery in Australia for use in the commercial production of eggs; or
- (b) released from a hatchery into a commercial egg production facility in Australia for keeping for use in the commercial production of eggs.

There are levy exemptions.

Meat chickens

Meat chicken levy is imposed on meat chickens that are hatched at a hatchery in Australia. There are levy exemptions.

Division 5—Laying chickens and eggs

Subdivision 5-A—Laying chickens

5-1 Imposition of laying chicken levy

Levy is imposed on laying chickens that are hatched at a hatchery in Australia.

5-2 Exemptions from the levy

- (1) Levy is not imposed on laying chickens hatched at a hatchery in a financial year if less than 1,060 laying chickens are hatched at that hatchery in that year.
- (2) Levy is not imposed on laying chickens that die, or are destroyed, at the hatchery at which they were hatched within 48 hours after being hatched.

Note: The effect of this subclause is that the exemption does not apply to laying chickens that die, or are destroyed, within those 48 hours at a place other than the hatchery.

- (3) Laying chickens covered by subclause (2) are not counted for the purposes of subclause (1).

5-3 Rate of the levy

The rate of the levy imposed by clause 5-1 on laying chickens is worked out using this table.

Laying chicken levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none">(a) 13.5 cents per laying chicken (the research and development component);(b) 0.27 cents per laying chicken (the biosecurity activity component);(c) 1.1 cents per laying chicken (the biosecurity response component);(d) 0.4 cents per laying chicken (the National Residue Survey component)

5-4 Levy payer

The levy imposed by clause 5-1 on laying chickens is payable by the proprietor of the hatchery.

5-5 Application provision

Clause 5-1 applies in relation to laying chickens that are hatched on or after 1 July 2025.

Subdivision 5-B—Eggs

5-6 Imposition of egg levy

Purchase of laying chickens

- (1) Levy is imposed on laying chickens that are purchased from the proprietor of a hatchery in Australia for use in the commercial production of eggs.

Note: For when laying chickens are purchased, see clause 5-10.

Laying chickens released from hatchery

- (2) Levy is imposed on laying chickens that are released from a hatchery into a commercial egg production facility in Australia for keeping for use in the commercial production of eggs.

5-7 Exemptions from the levy

Levy is not imposed by clause 5-6 on particular laying chickens if levy under that clause has previously been imposed on the laying chickens.

5-8 Rate of the levy

The rate of the levy imposed by subclause 5-6(1) or (2) on laying chickens is worked out using this table.

Egg levy	
Item	Rate of levy
1	32.5 cents for each laying chicken that was purchased or released into the commercial egg production facility (the marketing component)

5-9 Levy payer

Purchase of laying chickens

- (1) The levy imposed by subclause 5-6(1) on laying chickens is payable by the person who purchased the laying chickens.

Laying chickens released from hatchery

- (2) The levy imposed by subclause 5-6(2) on laying chickens is payable by the person keeping the laying chickens for use in the commercial production of eggs.

5-10 When are laying chickens purchased?

For the purpose of this Subdivision, laying chickens are taken to be purchased when the first payment for the laying chickens is made, whether the payment represents the whole, or a part, of the purchase price for the laying chickens.

5-11 Application provision

Clause 5-6 applies in relation to laying chickens that are purchased, or released into a commercial egg production facility, on or after 1 July 2025.

Division 6—Meat chickens

6-1 Imposition of meat chicken levy

- (1) Levy is imposed on meat chickens that are hatched at a hatchery in Australia.
- (2) *Meat chicken* means a chicken that is to be raised for meat production.

6-2 Exemptions from the levy

- (1) Levy is not imposed on meat chickens hatched at a hatchery in a financial year if less than 20,000 meat chickens are hatched at that hatchery in that year.
- (2) Levy is not imposed on meat chickens that die, or are destroyed, at the hatchery at which they were hatched within 48 hours after being hatched.

Note: The effect of this subclause is that the exemption does not apply to meat chickens that die, or are destroyed, within those 48 hours at a place other than the hatchery.
- (3) Meat chickens covered by subclause (2) are not counted for the purposes of subclause (1).

6-3 Rate of the levy

The rate of the levy on meat chickens is worked out using this table.

Meat chicken levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none">(a) 0.195 cents per meat chicken (the research and development component);(b) 0.0194 cents per meat chicken (the biosecurity activity component);(c) 0.03 cents per meat chicken (the biosecurity response component);(d) 0.02 cents per meat chicken (the National Residue Survey component)

6-4 Levy payer

The levy on meat chickens is payable by the proprietor of the hatchery.

6-5 Application provision

Clause 6-1 applies in relation to meat chickens that are hatched on or after 1 July 2025.

Part 1-3—Livestock

Division 7—Introduction

7-1 Simplified outline of this Part

General

Levies are imposed on various livestock. There are slaughter levies and transaction levies. There are also charges imposed under the *Primary Industries (Customs) Charges Regulations 2024* on the export of livestock.

Multiple levies and charges may apply over the course of an animal's life, including at the same point in time. There are different levy payers and charge payers.

The levies consist of various components. Amounts equal to levies collected are disbursed to the declared meat industry body, the declared meat processor body, the Rural Industries Research and Development Corporation, Animal Health Australia or the National Residue Survey Special Account for spending on different activities.

Buffaloes

Buffalo slaughter levy is imposed on the slaughter in Australia at an abattoir of buffaloes for human consumption. There are levy exemptions.

Cattle

There are 2 levies on cattle.

First, cattle slaughter levy is imposed on the slaughter in Australia at an abattoir of cattle for human consumption.

Second, cattle transaction levy is imposed:

- (a) on each transaction entered into by which the ownership of cattle is transferred from one person to another; and
- (b) on the slaughter in Australia at an abattoir of cattle in 3 different situations.

There are levy exemptions for both levies.

Deer

Deer slaughter levy is imposed on the slaughter in Australia at an abattoir of deer for human consumption. There are levy exemptions.

Goats

There are 2 levies on goats.

First, goat slaughter levy is imposed on the slaughter in Australia at an abattoir of goats for human consumption.

Second, goat transaction levy is imposed:

- (a) on each transaction entered into by which the ownership of goats is transferred from one person to another; and
- (b) on the slaughter in Australia at an abattoir of goats in 3 different situations.

There are levy exemptions for both levies.

Horses

There are 3 levies on horses.

First, horse slaughter levy is imposed on the slaughter in Australia at an abattoir of horses for human consumption. There are levy exemptions.

Second, thoroughbred horse levy is imposed on:

- (a) a thoroughbred horse that is a mare if the mare is recorded in a mare return lodged with Racing Australia; and
- (b) a thoroughbred horse that is a stallion if the stallion covers a mare and the covering is recorded in a declaration of service lodged with Racing Australia.

Third, horse biosecurity response levy is imposed on a disposal of manufactured feed or worm treatment.

Pigs

Pig slaughter levy is imposed on the slaughter in Australia at an abattoir of pigs for human consumption. There are levy exemptions.

Sheep and lambs

There are 2 levies on sheep and lambs.

First, sheep and lambs slaughter levy is imposed on the slaughter in Australia at an abattoir of sheep or lambs for human consumption.

Second, sheep and lambs transaction levy is imposed:

- (a) on each transaction entered into by which the ownership of sheep or lambs is transferred from one person to another; and
- (b) on the slaughter in Australia at an abattoir of sheep or lambs in 3 different situations.

There are levy exemptions for both levies.

Division 8—Buffaloes

8-1 Imposition of buffalo slaughter levy

- (1) Levy is imposed on the slaughter in Australia at an abattoir of buffaloes for human consumption in or outside Australia.
- (2) *Buffalo* means an animal of the species *Bubalus bubalis*.

8-2 Exemptions from the levy

Levy is not imposed:

- (a) on the slaughter of buffaloes whose carcasses are condemned or rejected as being unfit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory; or
- (b) on the slaughter of buffaloes for consumption by the owner of the buffaloes, members of the owner's family or the owner's employees.

8-3 Rate of the levy

The rate of the levy on the slaughter of buffaloes is worked out using this table.

Buffalo slaughter levy	
Item	Rate of levy
1	The sum of the following components: (a) \$4.60 per head (the research and development component); (b) \$5 per head (the National Residue Survey component)

8-4 Levy payer

The levy on the slaughter of buffaloes is payable by the person who owns the buffaloes at the time of the slaughter.

8-5 Application provision

Clause 8-1 applies in relation to the slaughter of buffaloes on or after 1 July 2025.

Division 9—Cattle**Subdivision 9-A—Cattle slaughter levy****9-1 Imposition of cattle slaughter levy**

Levy is imposed on the slaughter in Australia at an abattoir of cattle for human consumption in or outside Australia.

9-2 Exemptions from the levy

Levy is not imposed by clause 9-1 on the slaughter of cattle whose carcasses are condemned or rejected as being unfit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

9-3 Rate of the levy

- (1) The rate of the levy imposed by clause 9-1 on the slaughter of cattle is worked out using this table.

Cattle slaughter levy	
Item	Rate of levy
1	The sum of the following components: (a) for each carcase, 0.24 cents per kilogram of the weight of the carcase (the marketing component); (b) for each carcase, 0.36 cents per kilogram of the weight of the carcase (the research and development component)

- (2) The weight of a carcase is worked out using this table.

Weight of a carcase		
Item	In these circumstances:	the weight is:
1	The hot carcase weight of the carcase is determined by the proprietor of the abattoir	the hot carcase weight
2	The cold carcase weight of the carcase is determined by the proprietor of the abattoir but the hot carcase weight of the carcase is not determined by that proprietor	the cold carcase weight multiplied by 1.03
3	In any other circumstances	240 kilograms

9-4 Levy payer

The levy imposed by clause 9-1 on the slaughter of cattle is payable by:

- (a) if the hot carcase weight of the carcasses is determined by the proprietor of the abattoir—the person who owns the carcasses immediately after that hot carcase weight is determined; or
- (b) otherwise—the person who owns the carcasses immediately after the slaughter.

9-5 Application provision

Clause 9-1 applies in relation to the slaughter of cattle on or after 1 July 2025.

Subdivision 9-B—Cattle transaction levy

9-6 Imposition of cattle transaction levy

Transfer of ownership of cattle

- (1) Levy is imposed on each transaction entered into by which the ownership of cattle is transferred from one person to another, where the cattle are in Australia at the time that transfer occurs.

Note: The ownership of cattle may be transferred, for example, by sale or gift.

Delivery and slaughter of cattle at an abattoir

- (2) Levy is imposed on the slaughter in Australia at an abattoir of cattle, where the cattle have been delivered to the abattoir other than because of a sale to the proprietor of the abattoir.

Slaughter of cattle at an abattoir more than 60 days after purchase

- (3) Levy is imposed on the slaughter in Australia at an abattoir of cattle purchased by the proprietor of the abattoir and held by that proprietor for a period of more than 60 days after the day of the purchase and before the day of the slaughter.

Slaughter of cattle where no other transaction levy

- (4) Levy is imposed on the slaughter in Australia at an abattoir of cattle where:
 - (a) prior to the slaughter, there has been no transaction entered into by which the ownership of the cattle has been transferred from one person to another; and
 - (b) the circumstances in relation to the slaughter are circumstances to which neither subclause (2) nor (3) applies.

9-7 Exemptions from the levy

Ownership exemption—dairy cattle

- (1) Levy is not imposed by subclause 9-6(1) in circumstances where there is a transfer of ownership of dairy cattle from one person to another if:
 - (a) both persons are licensed dairy farmers; or
 - (b) either of those persons is a licensed dairy farmer and those cattle are being acquired for inclusion in, or eventual inclusion in, a herd of dairy cattle.

Ownership exemption—related bodies corporate

- (2) Levy is not imposed by subclause 9-6(1) in circumstances where there is a transfer of ownership of cattle between related bodies corporate, where the body corporate acquiring the cattle is not a proprietor of an abattoir.

Ownership exemption—cattle not fit for human consumption

- (3) Levy is not imposed by subclause 9-6(1) in circumstances where there is a transfer of ownership of cattle if:
- (a) the person acquiring the cattle is the proprietor of an abattoir; and
 - (b) the cattle are not, at the time of the transfer of ownership, fit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

Ownership exemption—export licence holders

- (4) If levy is imposed by subclause 9-6(1) in circumstances where there is a transfer of ownership of cattle to the holder of an export licence granted under section 191 of the *Export Control Act 2020* (the **first licence holder**), levy is not imposed by that subclause in circumstances where there is any further transfer of ownership of the cattle to another holder of such a licence if:
- (a) the cattle are exported from Australia; and
 - (b) the cattle are exported 30 days or less after being acquired by the first licence holder.

Ownership exemption—cattle intended for export

- (5) Levy is not imposed by subclause 9-6(1) in circumstances where there is a transfer of ownership of cattle if the transfer 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.

Ownership exemption—general exclusions

- (6) Levy is not imposed by subclause 9-6(1) in circumstances where there is a transfer of ownership of cattle:
- (a) as a result of a sale or transfer ordered by a court in proceedings under the *Family Law Act 1975*; or
 - (b) by devolution on the death of the owner of the cattle; or
 - (c) on the happening of events referred to in subsection 70-100(1) of the *Income Tax Assessment Act 1997*.

Slaughter exemption—continuing ownership

- (7) Levy is not imposed by subclause 9-6(2) on the slaughter of cattle if:
- (a) the cattle are delivered to the abattoir for slaughter on behalf of the person who owns the cattle; and
 - (b) the delivery occurs within 14 days after the acquisition of the cattle by that person; and
 - (c) that person:
 - (i) if the hot carcase weight of the carcasses is determined by the proprietor of the abattoir—owns the carcasses immediately after that hot carcase weight is determined; or
 - (ii) otherwise—owns the carcasses immediately after the slaughter.

Slaughter exemption—cattle not fit for human consumption

- (8) Levy is not imposed by subclause 9-6(2) on the slaughter of cattle if the cattle are not, at the time of the delivery to the abattoir, fit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

Slaughter exemption—personal consumption

- (9) Levy is not imposed by subclause 9-6(3) or (4) on the slaughter of cattle (other than lot-fed cattle) at an abattoir if:
- (a) the cattle are slaughtered for consumption:
 - (i) by the person who owns the cattle at the time of the slaughter, members of that person's household or that person's employees; and
 - (ii) on premises owned or occupied by that person; and
 - (b) there is no sale or other transaction transferring ownership of the cattle, or any part or product of the carcase of the cattle, before, during or after the slaughter.

General exemption—levy previously imposed on bobby calves

- (10) Levy is not imposed by clause 9-6 in relation to particular bobby calves if levy under that clause has previously been imposed in relation to those bobby calves.
- (11) **Bobby calf** means a bovine animal (other than a buffalo or a head of lot-fed cattle) where:
- (a) at the time of entry into the relevant transaction or of the slaughter, it is less than 30 days old; and
 - (b) if slaughtered—the dressed weight of the carcase is 40 kilograms or less (with no adjustment of that weight to be made on account of shrinkage); and
 - (c) if not slaughtered:
 - (i) if its liveweight was determined at the time of entry into the relevant transaction—that liveweight is 80 kilograms or less; or
 - (ii) otherwise—if it had been slaughtered at the time of entry into the relevant transaction, the dressed weight of the carcase would have been 40 kilograms or less (with no adjustment of that weight to be made on account of shrinkage);
- but does not include a calf at foot with a cow.

9-8 Rate of the levy

- (1) The rate of the levy imposed by subclause 9-6(1), (2), (3) or (4) is worked out using this table.

Cattle transaction levy	
Item	Rate of levy
1	For cattle other than lot-fed cattle or bobby calves, the sum of the following components: <ul style="list-style-type: none"> (a) \$3.66 per head (the marketing component); (b) 92 cents per head (the research and development component); (c) 13 cents per head (the biosecurity activity component);

Cattle transaction levy

Item	Rate of levy
	(d) 0 cents per head (the biosecurity response component); (e) 29 cents per head (the National Residue Survey component)
2	For lot-fed cattle, the sum of the following components: (a) \$3.08 per head (the marketing component); (b) \$1.50 per head (the research and development component); (c) 13 cents per head (the biosecurity activity component); (d) 0 cents per head (the biosecurity response component); (e) 29 cents per head (the National Residue Survey component)
3	For bobby calves, the sum of the following components: (a) 48 cents per head (the marketing component); (b) 16 cents per head (the research and development component); (c) 0 cents per head (the biosecurity activity component); (d) 0 cents per head (the biosecurity response component); (e) 26 cents per head (the National Residue Survey component)

- (2) For the purposes of item 1 of the table in subclause (1), a cow with a calf at foot are together taken to be a single head of cattle.

9-9 Levy payer*Transfer of ownership of cattle*

- (1) The levy imposed by subclause 9-6(1) on a transaction is payable by the person who owns the cattle immediately before the transaction is entered into.

Slaughter of cattle

- (2) The levy imposed by subclause 9-6(2) on the slaughter of cattle at an abattoir is payable by the person who owns the cattle immediately before the delivery to the abattoir.
- (3) The levy imposed by subclause 9-6(3) on the slaughter of cattle at an abattoir is payable by the proprietor of the abattoir.
- (4) The levy imposed by subclause 9-6(4) on the slaughter of cattle at an abattoir is payable by the person who owns the cattle at the time of the slaughter.

9-10 Application provisions

- (1) Subclause 9-6(1) applies in relation to a transaction entered into on or after 1 July 2025.
- (2) Subclause 9-6(2) applies in relation to the slaughter of cattle at an abattoir on or after 1 July 2025, whether the delivery of the cattle to the abattoir is before, on or after that day.
- (3) Subclause 9-6(3) applies in relation to the slaughter of cattle at an abattoir on or after 1 July 2025, whether the cattle were purchased before, on or after that day.

- (4) Subclause 9-6(4) applies in relation to the slaughter of cattle at an abattoir on or after 1 July 2025.

Division 10—Deer

10-1 Imposition of deer slaughter levy

- (1) Levy is imposed on the slaughter in Australia at an abattoir of deer for human consumption in or outside Australia.
- (2) *Deer* means an animal of the family *Cervidae*.

10-2 Exemptions from the levy

Levy is not imposed on the slaughter of deer whose carcases are condemned or rejected as being unfit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

10-3 Rate of the levy

The rate of the levy on the slaughter of deer is worked out using this table.

Deer slaughter levy	
Item	Rate of levy
1	For each carcase, if the hot carcase weight is determined, the sum of the following components: (a) 2 cents per kilogram of that weight (the research and development component); (b) 6 cents per kilogram of that weight (the National Residue Survey component)
2	For each carcase, if the cold carcase weight is determined and the hot carcase weight has not been determined, the sum of the following components: (a) 2 cents per kilogram of that weight multiplied by 1.03 (the research and development component); (b) 6 cents per kilogram of that weight (the National Residue Survey component)
3	In any other case, the sum of the following components: (a) \$1.20 per carcase (the research and development component); (b) \$2.40 per carcase (the National Residue Survey component)

10-4 Levy payer

The levy on the slaughter of deer is payable by the person who owns the deer at the time of the slaughter.

10-5 Application provision

Clause 10-1 applies in relation to the slaughter of deer on or after 1 July 2025.

Division 11—Goats**Subdivision 11-A—Goat slaughter levy****11-1 Imposition of goat slaughter levy**

Levy is imposed on the slaughter in Australia at an abattoir of goats for human consumption in or outside Australia.

11-2 Exemptions from the levy

Levy is not imposed by clause 11-1:

- (a) on the slaughter of goats whose carcasses are condemned or rejected as being unfit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory; or
- (b) on the slaughter of goats for consumption by the owner of the goats, members of the owner's family or the owner's employees.

11-3 Rate of the levy

The rate of the levy imposed by clause 11-1 on the slaughter of goats is worked out using this table.

Goat slaughter levy	
Item	Rate of levy
1	The sum of the following components: (a) 4 cents per head (the marketing component); (b) 6 cents per head (the research and development component)

11-4 Levy payer

The levy imposed by clause 11-1 on the slaughter of goats is payable by:

- (a) if the hot carcass weight of the carcasses is determined by the proprietor of the abattoir—the person who owns the carcasses immediately after that hot carcass weight is determined; or
- (b) otherwise—the person who owns the carcasses immediately after the slaughter.

11-5 Application provision

Clause 11-1 applies in relation to the slaughter of goats on or after 1 July 2025.

Subdivision 11-B—Goat transaction levy

11-6 Imposition of goat transaction levy

Transfer of ownership of goats

- (1) Levy is imposed on each transaction entered into by which the ownership of goats is transferred from one person to another, where the goats are in Australia at the time that transfer occurs.

Note: The ownership of goats may be transferred, for example, by sale or gift.

Delivery and slaughter of goats at an abattoir

- (2) Levy is imposed on the slaughter in Australia at an abattoir of goats, where the goats have been delivered to the abattoir other than because of a sale to the proprietor of the abattoir.

Slaughter of goats at an abattoir more than 30 days after purchase

- (3) Levy is imposed on the slaughter in Australia at an abattoir of goats purchased by the proprietor of the abattoir and held by that proprietor for a period of more than 30 days after the day of the purchase and before the day of the slaughter.

Slaughter of goats where no other transaction levy

- (4) Levy is imposed on the slaughter in Australia at an abattoir of goats where:
 - (a) prior to the slaughter, there has been no transaction entered into by which the ownership of the goats has been transferred from one person to another; and
 - (b) the circumstances in relation to the slaughter are circumstances to which neither subclause (2) nor (3) applies.

11-7 Exemptions from the levy

Ownership exemption—related bodies corporate

- (1) Levy is not imposed by subclause 11-6(1) in circumstances where there is a transfer of ownership of goats between related bodies corporate, where the body corporate acquiring the goats is not a proprietor of an abattoir.

Ownership exemption—goats not fit for human consumption

- (2) Levy is not imposed by subclause 11-6(1) in circumstances where there is a transfer of ownership of goats if:
 - (a) the person acquiring the goats is the proprietor of an abattoir; and
 - (b) the goats are not, at the time of the transfer of ownership, fit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

Ownership exemption—export licence holders

- (3) If levy is imposed by subclause 11-6(1) in circumstances where there is a transfer of ownership of goats to the holder of an export licence granted under section 191 of the *Export Control Act 2020* (the **first licence holder**), levy is not imposed by that subclause in circumstances where there is any further transfer of ownership of the goats to another holder of such a licence if:
- (a) the goats are exported from Australia; and
 - (b) the goats are exported 30 days or less after being acquired by the first licence holder.

Ownership exemption—goats intended for export

- (4) Levy is not imposed by subclause 11-6(1) in circumstances where there is a transfer of ownership of goats if the transfer 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.

Ownership exemption—general exclusions

- (5) Levy is not imposed by subclause 11-6(1) in circumstances where there is a transfer of ownership of goats:
- (a) as a result of a sale or transfer ordered by a court in proceedings under the *Family Law Act 1975*; or
 - (b) by devolution on the death of the owner of the goats; or
 - (c) on the happening of events referred to in subsection 70-100(1) of the *Income Tax Assessment Act 1997*.

Slaughter exemption—continuing ownership

- (6) Levy is not imposed by subclause 11-6(2) on the slaughter of goats if:
- (a) the goats are delivered to the abattoir for slaughter on behalf of the person who owns the goats; and
 - (b) the delivery occurs within 14 days after the acquisition of the goats by that person; and
 - (c) that person:
 - (i) if the hot carcase weight of the carcasses is determined by the proprietor of the abattoir—owns the carcasses immediately after that hot carcase weight is determined; or
 - (ii) otherwise—owns the carcasses immediately after the slaughter.

Slaughter exemption—goats not fit for human consumption

- (7) Levy is not imposed by subclause 11-6(2) on the slaughter of goats if the goats are not, at the time of the delivery to the abattoir, fit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

Slaughter exemption—personal consumption

- (8) Levy is not imposed by subclause 11-6(3) or (4) on the slaughter of goats for consumption by the owner of the goats, members of the owner's family or the owner's employees.

11-8 Rate of the levy

- (1) The rate of the levy imposed by subclause 11-6(1), (2), (3) or (4) in relation to goats is worked out using this table.

Goat transaction levy**Item Rate of levy**

1	The sum of the following components: (a) 10.5 cents per head (the marketing component); (b) 16.7 cents per head (the research and development component); (c) 4.5 cents per head (the biosecurity activity component); (d) 0 cents per head (the biosecurity response component); (e) 6 cents per head (the National Residue Survey component)
---	---

- (2) For the purposes of subclause (1), a nanny-goat with a kid at foot are together taken to be a single head of goats.

11-9 Levy payer*Transfer of ownership of goats*

- (1) The levy imposed by subclause 11-6(1) on a transaction is payable by the person who owns the goats immediately before the transaction is entered into.

Slaughter of goats

- (2) The levy imposed by subclause 11-6(2) on the slaughter of goats at an abattoir is payable by the person who owns the goats immediately before the delivery to the abattoir.
- (3) The levy imposed by subclause 11-6(3) on the slaughter of goats at an abattoir is payable by the proprietor of the abattoir.
- (4) The levy imposed by subclause 11-6(4) on the slaughter of goats at an abattoir is payable by the person who owns the goats at the time of the slaughter.

11-10 Application provisions

- (1) Subclause 11-6(1) applies in relation to a transaction entered into on or after 1 July 2025.
- (2) Subclause 11-6(2) applies in relation to the slaughter of goats at an abattoir on or after 1 July 2025, whether the delivery of the goats to the abattoir is before, on or after that day.

- (3) Subclause 11-6(3) applies in relation to the slaughter of goats at an abattoir on or after 1 July 2025, whether the goats were purchased before, on or after that day.
- (4) Subclause 11-6(4) applies in relation to the slaughter of goats at an abattoir on or after 1 July 2025.

Division 12—Horses**Subdivision 12-A—Horse slaughter levy****12-1 Imposition of horse slaughter levy**

Levy is imposed on the slaughter in Australia at an abattoir of horses if:

- (a) the horses are of the species *Equus caballus* or *Equus ferus caballus*; and
- (b) the horses are slaughtered for human consumption in or outside Australia.

12-2 Exemptions from the levy

Levy is not imposed on the slaughter of horses whose carcasses are condemned or rejected as being unfit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

12-3 Rate of the levy

The rate of the levy on the slaughter of horses is worked out using this table.

Horse slaughter levy	
Item	Rate of levy
1	\$5 per head (the National Residue Survey component)

12-4 Levy payer

The levy on the slaughter of horses is payable by the person who owns the carcasses immediately after the slaughter.

12-5 Application provision

Clause 12-1 applies in relation to the slaughter of horses on or after 1 July 2025.

Subdivision 12-B—Thoroughbred horse levy

12-6 Imposition of thoroughbred horse levy

Mares

- (1) Levy is imposed on a thoroughbred horse that is a mare if the mare is recorded in a mare return lodged with Racing Australia, in a period of 12 months beginning on 1 March, for registration in the Australian Stud Book.

Stallions

- (2) Levy is imposed on a thoroughbred horse that is a stallion if:
 - (a) the stallion covers a mare; and
 - (b) the covering is recorded in a declaration of service lodged with Racing Australia, in a period of 12 months beginning on 1 March, for registration in the Australian Stud Book; and
 - (c) no previous covering of the mare by the stallion has been recorded in a declaration of service lodged with Racing Australia in that period.

Definitions

- (3) **Mare** means a female horse aged 4 years or more.
- (4) **Mare return** means a mare return required to be lodged by the Rules of the Australian Stud Book.
- (5) **Rules of the Australian Stud Book** means the rules of the Australian Stud Book published by Racing Australia, as those rules are in force from time to time.

Note: The rules of the Australian Stud Book could in 2024 be viewed on the Australian Stud Book website (www.studbook.org.au).
- (6) **Australian Stud Book** means the publication of that name, as in force from time to time, that:
 - (a) contains the official records of thoroughbred bloodlines in Australia; and
 - (b) is kept and maintained by Racing Australia.
- (7) **Racing Australia** means Racing Australia Limited (ACN 105 994 330).
- (8) 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.
- (9) **Declaration of service** means a declaration of service, in respect of a stallion, required to be lodged by the Rules of the Australian Stud Book.

12-7 Rate of the levy

Mares

- (1) The rate of the levy imposed by subclause 12-6(1) is worked out using this table.

Thoroughbred horse levy—mares**Item Rate of levy**

1	\$10 for each mare included in a mare return lodged in the 12-month period (the research and development component)
---	---

Stallions

- (2) The rate of the levy imposed by subclause 12-6(2) is worked out using this table.

Thoroughbred horse levy—stallions**Item Rate of levy**

1	For a stallion, \$10 for each mare covered by the stallion and included in a declaration of service lodged in the 12-month period (the research and development component)
---	--

- (3) Subclause (2) applies whether or not the mare is covered by the stallion in the 12-month period.

12-8 Levy payer*Mares*

- (1) The levy imposed by subclause 12-6(1) is payable by the breeder who lodged the mare return or on whose behalf the mare return was lodged.

Stallions

- (2) The levy imposed by subclause 12-6(2) is payable by the breeder who lodged the declaration of service or on whose behalf the declaration of service was lodged.

12-9 Application provisions

- (1) Subclause 12-6(1) applies in relation to a mare return lodged on or after 1 March 2025.
- (2) Subclause 12-6(2) applies in relation to a declaration of service lodged on or after 1 March 2025, whether the covering occurs before, on or after that day.

Subdivision 12-C—Horse biosecurity response levy**12-10 Imposition of horse biosecurity response levy**

- (1) Levy is imposed on a disposal of manufactured feed or worm treatment by a person to another person if:
- (a) the disposal takes place in Australia; and
 - (b) the disposal is the first disposal of the feed or treatment after the feed or treatment is imported into Australia or manufactured in Australia.
- (2) Subclause (1) applies whether the disposal is by sale, gift or otherwise.
- (3) **Manufactured feed** means feed that:
- (a) is suitable for horses generally or horses of a particular kind; and
 - (b) has been prepared using one or more of the following processes:
 - (i) steaming or another cooking process;
 - (ii) flaking;
 - (iii) cubing of hay;
 - (iv) starch manipulation;
 - (v) blending 2 or more sorts of feed;
 - (vi) blending 1 or more sorts of feed with 1 or more dietary supplements, medications or modifiers.
- (4) **Worm treatment** means a veterinary chemical product (within the meaning of the Agvet Code) for which all the following conditions are met:
- (a) the product is a registered chemical product (within the meaning of the Agvet Code);
 - (b) there are instructions for use of the product that are in the Register (within the meaning of the Agvet Code);
 - (c) those instructions:
 - (i) are for use of the product for treatment of horses for internal parasites; and
 - (ii) are not for use of the product for treatment of other animals for internal parasites.
- (5) **Agvet Code** means the Code set out in the Schedule to the *Agricultural and Veterinary Chemicals Code Act 1994*.

12-11 Rate of the levy

The rate of the levy on the disposal of manufactured feed or worm treatment is worked out using this table.

Horse biosecurity response levy	
Item	Rate of levy
1	For a disposal of manufactured feed, nil (the biosecurity response component)
2	For a disposal of worm treatment, nil (the biosecurity response component)

12-12 Levy payer

The levy on the disposal of manufactured feed or worm treatment by a person is payable by that person.

12-13 Application provision

Clause 12-10 applies in relation to the disposal of manufactured feed or worm treatment on or after 1 January 2025, whether the feed or treatment is imported into Australia or manufactured in Australia before, on or after that day.

Division 13—Pigs

13-1 Imposition of pig slaughter levy

- (1) Levy is imposed on the slaughter in Australia at an abattoir of pigs for human consumption in or outside Australia.
- (2) Subclause (1) applies whether or not the carcasses are later used for human consumption.
- (3) **Pig** means an animal of the family *Suidae*.

13-2 Exemptions from the levy

Levy is not imposed on the slaughter of pigs for consumption by the owner of the pigs, members of the owner's family or the owner's employees.

13-3 Rate of the levy

The rate of the levy on the slaughter of pigs is worked out using this table.

Pig slaughter levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"> (a) \$2.25 per head (the marketing component); (b) \$1 per head (the research and development component); (c) 0 cents per head (the biosecurity activity component); (d) 0 cents per head (the biosecurity response component); (e) 17.5 cents per head (the National Residue Survey component)

13-4 Levy payer

The levy on the slaughter of pigs is payable by the person who owns the pigs at the time of the slaughter.

13-5 Application provision

Clause 13-1 applies in relation to the slaughter of pigs on or after 1 July 2025.

Division 14—Sheep and lambs**Subdivision 14-A—Sheep and lambs slaughter levy****14-1 Imposition of sheep and lambs slaughter levy**

Levy is imposed on the slaughter in Australia at an abattoir of sheep or lambs for human consumption in or outside Australia.

14-2 Exemptions from the levy

Levy is not imposed by clause 14-1:

- (a) on the slaughter of sheep or lambs whose carcasses are condemned or rejected as being unfit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory; or
- (b) on the slaughter of sheep or lambs for consumption by the owner of the sheep or lambs, members of the owner's family or the owner's employees.

14-3 Rate of the levy

The rate of the levy imposed by clause 14-1 on the slaughter of sheep or lambs is worked out using this table.

Sheep and lambs slaughter levy	
Item	Rate of levy
1	For the slaughter of sheep, the sum of the following components: (a) 6 cents per head (the marketing component); (b) 9 cents per head (the research and development component)
2	For the slaughter of lambs, the sum of the following components: (a) 6.4 cents per head (the marketing component); (b) 9.6 cents per head (the research and development component)

14-4 Levy payer

The levy imposed by clause 14-1 on the slaughter of sheep or lambs is payable by:

- (a) if the hot carcass weight of the carcasses is determined by the proprietor of the abattoir—the person who owns the carcasses immediately after that hot carcass weight is determined; or
- (b) otherwise—the person who owns the carcasses immediately after the slaughter.

14-5 Application provision

Clause 14-1 applies in relation to the slaughter of sheep or lambs on or after 1 July 2025.

Subdivision 14-B—Sheep and lambs transaction levy**14-6 Imposition of sheep and lambs transaction levy***Transfer of ownership of sheep or lambs*

- (1) Levy is imposed on each transaction entered into by which the ownership of sheep or lambs is transferred from one person to another, where the sheep or lambs are in Australia at the time that transfer occurs.

Note: The ownership of sheep or lambs may be transferred, for example, by sale.

Delivery and slaughter of sheep or lambs at an abattoir

- (2) Levy is imposed on the slaughter in Australia at an abattoir of sheep or lambs, where the sheep or lambs have been delivered to the abattoir other than because of a sale to the proprietor of the abattoir.

Slaughter of sheep or lambs at an abattoir more than 30 days after purchase

- (3) Levy is imposed on the slaughter in Australia at an abattoir of sheep or lambs purchased by the proprietor of the abattoir and held by that proprietor for a period of more than 30 days after the day of the purchase and before the day of the slaughter.

Slaughter of sheep or lambs where no other transaction levy

- (4) Levy is imposed on the slaughter in Australia at an abattoir of sheep or lambs where:
 - (a) prior to the slaughter, there has been no transaction entered into by which the ownership of the sheep or lambs has been transferred from one person to another; and
 - (b) the circumstances in relation to the slaughter are circumstances to which neither subclause (2) nor (3) applies.

14-7 Exemptions from the levy*Ownership exemption—related bodies corporate*

- (1) Levy is not imposed by subclause 14-6(1) in circumstances where there is a transfer of ownership of sheep or lambs between related bodies corporate, where the body corporate acquiring the sheep or lambs is not a proprietor of an abattoir.

Ownership exemption—sheep or lambs not fit for human consumption

- (2) Levy is not imposed by subclause 14-6(1) in circumstances where there is a transfer of ownership of sheep or lambs if:
 - (a) the person acquiring the sheep or lambs is the proprietor of an abattoir; and
 - (b) the sheep or lambs are not, at the time of the transfer of ownership, fit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

Ownership exemption—export licence holders

- (3) If levy is imposed by subclause 14-6(1) in circumstances where there is a transfer of ownership of sheep or lambs to the holder of an export licence granted under section 191 of the *Export Control Act 2020* (the **first licence holder**), levy is not imposed by that subclause in circumstances where there is any further transfer of ownership of the sheep or lambs to another holder of such a licence if:
- (a) the sheep or lambs are exported from Australia; and
 - (b) the sheep or lambs are exported 30 days or less after being acquired by the first licence holder.

Ownership exemption—sale price per head is less than \$5

- (4) Levy is not imposed by subclause 14-6(1) on the sale of sheep or lambs if the sale price per head is less than \$5.

Ownership exemption—sheep or lambs intended for export

- (5) Levy is not imposed by subclause 14-6(1) in circumstances where there is a transfer of ownership of sheep or lambs if the transfer 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.

Ownership exemption—general exclusions

- (6) Levy is not imposed by subclause 14-6(1) in circumstances where there is a transfer of ownership of sheep or lambs:
- (a) as a result of a sale or transfer ordered by a court in proceedings under the *Family Law Act 1975*; or
 - (b) as a result of a gift of the sheep or lambs; or
 - (c) by devolution on the death of the owner of the sheep or lambs; or
 - (d) on the happening of events referred to in subsection 70-100(1) of the *Income Tax Assessment Act 1997*.

Slaughter exemption—continuing ownership

- (7) Levy is not imposed by subclause 14-6(2) on the slaughter of sheep or lambs if:
- (a) the sheep or lambs are delivered to the abattoir for slaughter on behalf of the person who owns the sheep or lambs; and
 - (b) the delivery occurs within 14 days after the acquisition of the sheep or lambs by that person; and
 - (c) that person:
 - (i) if the hot carcase weight of the carcasses is determined by the proprietor of the abattoir—owns the carcasses immediately after that hot carcase weight is determined; or
 - (ii) otherwise—owns the carcasses immediately after the slaughter.

Slaughter exemption—sheep or lambs not fit for human consumption

- (8) Levy is not imposed by subclause 14-6(2) on the slaughter of sheep or lambs if the sheep or lambs are not, at the time of the delivery to the abattoir, fit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

Slaughter exemption—personal consumption

- (9) Levy is not imposed by subclause 14-6(3) or (4) on the slaughter of sheep or lambs for consumption by the owner of the sheep or lambs, members of the owner's family or the owner's employees.

14-8 Rate of the levy*Sheep*

- (1) The rate of the levy imposed by subclause 14-6(1), (2), (3) or (4) in relation to sheep is worked out using this table.

Sheep and lambs transaction levy—sheep

Item	Rate of levy
1	For the sale of sheep where the sale price per head is \$5 or more and \$10 or less, the rate of levy on each head of sheep is the sum of the following components: (a) the sale price multiplied by 0.0087 (the marketing component); (b) the sale price multiplied by 0.0077 (the research and development component); (c) the sale price multiplied by 0.0018 (the biosecurity activity component); (d) zero (the biosecurity response component); (e) the sale price multiplied by 0.0018 (the National Residue Survey component)
2	For the sale of sheep where the sale price per head is more than \$10, the sum of the following components: (a) 8.7 cents per head (the marketing component); (b) 7.7 cents per head (the research and development component); (c) 1.8 cents per head (the biosecurity activity component); (d) 0 cents per head (the biosecurity response component); (e) 1.8 cents per head (the National Residue Survey component)
3	For any other cases in which the ownership of sheep is transferred, the sum of the following components: (a) 8.7 cents per head (the marketing component); (b) 7.7 cents per head (the research and development component); (c) 1.8 cents per head (the biosecurity activity component); (d) 0 cents per head (the biosecurity response component); (e) 1.8 cents per head (the National Residue Survey component)
4	For sheep that are slaughtered, the sum of the following components: (a) 8.7 cents per head (the marketing component); (b) 7.7 cents per head (the research and development component); (c) 1.8 cents per head (the biosecurity activity component); (d) 0 cents per head (the biosecurity response component);

Sheep and lambs transaction levy—sheep**Item Rate of levy**

(e) 1.8 cents per head (the National Residue Survey component)

- (2) For the purposes of subclause (1), a ewe with a lamb at foot are together taken to be a single head of sheep.

Lambs

- (3) The rate of the levy imposed by subclause 14-6(1), (2), (3) or (4) in relation to lambs is worked out using this table.

Sheep and lambs transaction levy—lambs**Item Rate of levy**

1	For the sale of lambs where the sale price per head is \$5 or more and \$75 or less, the rate of levy on each head of lambs is the sum of the following components: (a) the sale price multiplied by 0.012 (the marketing component); (b) the sale price multiplied by 0.0049333333 (the research and development component); (c) the sale price multiplied by 0.002 (the biosecurity activity component); (d) zero (the biosecurity response component); (e) the sale price multiplied by 0.0010666666 (the National Residue Survey component)
2	For the sale of lambs where the sale price per head is more than \$75, the sum of the following components: (a) 90 cents per head (the marketing component); (b) 37 cents per head (the research and development component); (c) 15 cents per head (the biosecurity activity component); (d) 0 cents per head (the biosecurity response component); (e) 8 cents per head (the National Residue Survey component)
3	For any other cases in which the ownership of lambs is transferred, the sum of the following components: (a) 62.6 cents per head (the marketing component); (b) 11.3 cents per head (the research and development component); (c) 1.4 cents per head (the biosecurity activity component); (d) 0 cents per head (the biosecurity response component); (e) 4.7 cents per head (the National Residue Survey component)
4	For lambs that are slaughtered, the sum of the following components: (a) 62.6 cents per head (the marketing component); (b) 11.3 cents per head (the research and development component); (c) 1.4 cents per head (the biosecurity activity component); (d) 0 cents per head (the biosecurity response component); (e) 4.7 cents per head (the National Residue Survey component)

Definitions

- (4) The **sale price**, per head of sheep or lambs, in relation to a transaction entered into by which the ownership of the sheep or lambs is transferred from one person to another, means:

- (a) the price per head stated for the transaction, unless paragraph (b), (c) or (d) applies; or
 - (b) if the price stated for the transaction is a live-weight sale price per kilogram—that price multiplied by the weight of the animal in kilograms; or
 - (c) if the price stated for the transaction is a hot carcass weight sale price per kilogram and that price includes the recovery value of the non-carcass material—that price multiplied by the animal's hot carcass weight in kilograms; or
 - (d) if the price stated for the transaction is a hot carcass weight sale price per kilogram and that price does not include the recovery value of the non-carcass material—the sum of:
 - (i) that price multiplied by the animal's hot carcass weight in kilograms; and
 - (ii) the amount identified as the recovery value of the non-carcass material.
- (5) **Non-carcass material** means the skin, fleece, offal and other by-products of a carcass that are sold or supplied to a buyer or buyers.

Rounding

- (6) If the amount that would otherwise be the sale price, per head of sheep or lambs, is not a multiple of 10 cents, the sale price is to be rounded to the nearest multiple of 10 cents (rounding up if necessary).

14-9 Levy payer

Transfer of ownership of sheep or lambs

- (1) The levy imposed by subclause 14-6(1) on a transaction is payable by the person who owns the sheep or lambs immediately before the transaction is entered into.

Slaughter of sheep or lambs

- (2) The levy imposed by subclause 14-6(2) on the slaughter of sheep or lambs at an abattoir is payable by the person who owns the sheep or lambs immediately before the delivery to the abattoir.
- (3) The levy imposed by subclause 14-6(3) on the slaughter of sheep or lambs at an abattoir is payable by the proprietor of the abattoir.
- (4) The levy imposed by subclause 14-6(4) on the slaughter of sheep or lambs at an abattoir is payable by the person who owns the sheep or lambs at the time of the slaughter.

14-10 Application provisions

- (1) Subclause 14-6(1) applies in relation to a transaction entered into on or after 1 July 2025.

- (2) Subclause 14-6(2) applies in relation to the slaughter of sheep or lambs at an abattoir on or after 1 July 2025, whether the delivery of the sheep or lambs to the abattoir is before, on or after that day.
- (3) Subclause 14-6(3) applies in relation to the slaughter of sheep or lambs at an abattoir on or after 1 July 2025, whether the sheep or lambs were purchased before, on or after that day.
- (4) Subclause 14-6(4) applies in relation to the slaughter of sheep or lambs at an abattoir on or after 1 July 2025.

Part 1-4—Livestock products

Division 15—Introduction

15-1 Simplified outline of this Part

Whole milk

Dairy produce levy is imposed on whole milk that is produced in Australia and delivered to a processing establishment in Australia, sold to a business purchaser or processed.

Goat fibre

Goat fibre levy is imposed on goat fibre that is harvested from a live goat in Australia and is sold or is used in Australia in the production of other goods. There are levy exemptions.

Wool

Wool levy is imposed on wool that is harvested from a live sheep or lamb in Australia and is sold or is used in Australia in the production of other goods. There is no levy if charge has already been imposed on the wool under the *Primary Industries (Customs) Charges Regulations 2024*.

Division 16—Dairy produce

16-1 Imposition of dairy produce levy

- (1) Levy is imposed on whole milk that is produced in Australia if:
 - (a) the milk is delivered to a processing establishment in Australia by or on behalf of the person who owns the milk immediately after it is produced; or
 - (b) the milk is sold to a business purchaser (whether directly or through a selling agent or buying agent or both) by the person who owns the milk immediately after it is produced; or
 - (c) the milk is processed by the person who owns the milk immediately after it is produced.
- (2) **Whole milk** means the lacteal fluid product of a dairy cow, where that product contains all its constituents as received from the dairy cow.

16-2 Exemptions from the levy

Levy is not imposed by clause 16-1 on particular whole milk if levy under that clause has previously been imposed on the milk.

16-3 Rate of the levy

- (1) The rate of the levy on whole milk is worked out using this table.

Dairy produce levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none">(a) the total of 2.8683 cents per kilogram of the milk fat content of that milk and 6.9914 cents per kilogram of the protein content of that milk (the general component);(b) the total of 0.058 cents per kilogram of the milk fat content of that milk and 0.1385 cents per kilogram of the protein content of that milk (the biosecurity activity component);(c) 0 cents per kilogram of that milk (the biosecurity response component);(d) 0 cents per kilogram of that milk (the National Residue Survey component)

Milk fat content

- (2) The milk fat content of the whole milk is:
 - (a) equal to the milk fat content determined from the most recent sample of that milk that was taken:
 - (i) before that milk was delivered to the processing establishment, was sold or began to be processed; and
 - (ii) for the purposes of determining the milk fat content of that milk; or
 - (b) if paragraph (a) does not apply—taken to be 3.2%.

Protein content

- (3) The protein content of the whole milk is:

- (a) equal to the protein content determined from the most recent sample of that milk that was taken:
 - (i) before that milk was delivered to the processing establishment, was sold or began to be processed; and
 - (ii) for the purposes of determining the protein content of that milk; or
- (b) if paragraph (a) does not apply—taken to be 3%.

16-4 Levy payer

The levy on whole milk is payable by the person who owns the milk immediately after it is produced.

16-5 Application provisions

- (1) Paragraph 16-1(1)(a) applies in relation to whole milk that is delivered to a processing establishment on or after 1 July 2025, whether the milk is produced before, on or after that day.
- (2) Paragraph 16-1(1)(b) applies in relation to whole milk that is sold on or after 1 July 2025, whether the milk is produced before, on or after that day.
- (3) Paragraph 16-1(1)(c) applies in relation to whole milk that is processed on or after 1 July 2025, whether the milk is produced before, on or after that day.

Division 17—Goat fibre

17-1 Imposition of goat fibre levy

- (1) Levy is imposed on goat fibre that is:
 - (a) harvested from a live goat in Australia; and
 - (b) either:
 - (i) sold by the person who owns the goat fibre immediately after it is harvested; or
 - (ii) used in Australia by the person who owns the goat fibre immediately after it is harvested in the production of other goods.
- (2) Subclause (1) applies whether or not the goat fibre has been subjected to one or more of the following:
 - (a) de-hairing;
 - (b) washing;
 - (c) scouring;
 - (d) carbonising;
 - (e) felting;
 - (f) combing;
 - (g) carding;
 - (h) spinning;
 - (i) weaving;
 - (j) knitting.

17-2 Exemptions from the levy

Goat fibre sold after export

- (1) Levy is not imposed on goat fibre that is sold after being exported from Australia.

Threshold exemption

- (2) Levy is not imposed on goat fibre that is:
 - (a) sold in a calendar year by the person who owns the goat fibre immediately after it is harvested; or
 - (b) used in Australia by the person who owns the goat fibre immediately after it is harvested in a calendar year in the production of other goods;if the sum of the following is less than \$50:
 - (c) the total value of goat fibre sold by that person in that year;
 - (d) the total value of goat fibre used by that person in that year in the production of other goods.
- (3) Subclause (2) does not apply to goat fibre covered by subclause (1).
- (4) The **value** of goat fibre is:
 - (a) for goat fibre that is sold—the sale price of the goat fibre; or

(b) for goat fibre that is used in the production of other goods—the market value of the goat fibre on the day the goat fibre begins to be used.

Note: Section 22 of the Act has the effect that the reference to the sale price of goat fibre is taken not to include the net GST.

17-3 Rate of the levy

The rate of the levy on goat fibre is worked out using this table.

Goat fibre levy	
Item	Rate of levy
1	1.5% of the value of the goat fibre (the research and development component)

17-4 Levy payer

The levy on goat fibre is payable by the person who owns the goat fibre immediately after it is harvested.

17-5 Application provision

Clause 17-1 applies in relation to goat fibre that is sold, or used in the production of other goods, on or after 1 January 2025, whether the goat fibre is harvested before, on or after that day.

Division 18—Wool

18-1 Imposition of wool levy

Levy is imposed on wool that is:

- (a) harvested from a live sheep or lamb in Australia; and
- (b) either:
 - (i) sold by the person who owns the wool immediately after it is harvested; or
 - (ii) used in Australia by the person who owns the wool immediately after it is harvested in the production of other goods.

18-2 Exemptions from the levy

Levy is not imposed on wool if charge has already been imposed on the wool under Division 18 of Part 1-3 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024*.

18-3 Rate of the levy

- (1) The rate of the levy on wool is worked out using this table.

Wool levy	
Item	Rate of levy
1	1.5% of the value of the wool (the general component)

- (2) The **value** of wool is:
 - (a) for wool that is sold—the sale price of the wool, excluding handling, storage and transport costs; or
 - (b) for wool (the **relevant wool**) that is used in the production of other goods—the market price of wool of the same quality that is most recently sold at a market that is closest to the premises at which the relevant wool begins to be so used.

Note 1: Section 22 of the Act has the effect that the reference to the sale price or market price of wool is taken not to include the net GST.

Note 2: In 2024, the Australian Wool Exchange published market prices of wool.

18-4 Levy payer

The levy on wool is payable by the person who owns the wool immediately after it is harvested.

18-5 Application provision

Clause 18-1 applies in relation to wool that is sold, or used in the production of other goods, on or after 1 July 2025, whether the wool is harvested before, on or after that day.

Part 1-5—Other animals

Division 19—Introduction

19-1 Simplified outline of this Part

Farmed prawns

There are 2 levies on farmed prawns:

- (a) farmed prawns levy is imposed on farmed prawns that are harvested in Australia and delivered, sold or processed; and
- (b) white spot disease repayment levy is imposed on farmed prawns that are harvested in Australia and delivered, sold or processed.

There are levy exemptions.

Game animals

Game animal processing levy is imposed on the processing at a processing establishment in Australia of game animals that were killed in their habitat by a shot from a firearm and are for human consumption.

Macropods

Macropod processing levy is imposed on the processing at a processing establishment in Australia of macropods that were killed in their habitat by a shot from a firearm and are for human or animal consumption. There are levy exemptions.

Ratites

Ratite slaughter levy is imposed on the slaughter in Australia at an abattoir of ratites for human consumption. There are levy exemptions.

Division 20—Farmed prawns

20-1 Imposition of farmed prawns levy and white spot disease repayment levy

Farmed prawns levy

- (1) Levy is imposed on farmed prawns if:
- (a) the farmed prawns are harvested in Australia; and
 - (b) one of the following applies:
 - (i) the farmed prawns are delivered to a person in Australia by the person who owns the farmed prawns immediately after they are harvested;
 - (ii) the farmed prawns are sold by the person who owns the farmed prawns immediately after they are harvested;
 - (iii) the farmed prawns are processed by or for the person who owns the farmed prawns immediately after they are harvested.

Note: Amounts equal to farmed prawns levy received by or on behalf of the Commonwealth are to be paid to the Fisheries Research and Development Corporation under the *Primary Industries Levies and Charges Disbursement Act 2024*, for spending on research and development activities for the benefit of the farmed prawn industry.

White spot disease repayment levy

- (2) Levy is imposed on farmed prawns if:
- (a) the farmed prawns are harvested in Australia; and
 - (b) one of the following applies:
 - (i) the farmed prawns are delivered to a person in Australia by the person who owns the farmed prawns immediately after they are harvested;
 - (ii) the farmed prawns are sold by the person who owns the farmed prawns immediately after they are harvested;
 - (iii) the farmed prawns are processed by or for the person who owns the farmed prawns immediately after they are harvested.

Note: Amounts equal to white spot disease repayment levy received by or on behalf of the Commonwealth:

- (a) are initially retained by the Commonwealth to repay the government-underwritten assistance package provided to prawn farmers affected by white spot disease in the Logan River area of Queensland; and
- (b) after the farmed prawn industry's liability to the Commonwealth is repaid are to be paid to the Fisheries Research and Development Corporation under the *Primary Industries Levies and Charges Disbursement Act 2024*.

Definitions

- (3) **Farmed prawns** means banana prawns, black tiger prawns, brown tiger prawns, Australian Kuruma prawns or Eastern school prawns that are produced by aquaculture.
- (4) **Banana prawn** means an animal of the species *Penaeus merguensis*, also known as *Fenneropenaeus merguensis*.
- (5) **Black tiger prawn** means an animal of the species *Penaeus monodon*.

- (6) **Brown tiger prawn** means an animal of the species *Penaeus esculentus*.
- (7) **Australian Kuruma prawn** means an animal of the species *Penaeus pulchricaudatus* (formerly known as *Penaeus japonicus*).
- (8) **Eastern school prawn** means an animal of the species *Metapenaeus macleayi*.

20-2 Exemptions from the levy

Delivery for storage

- (1) Levy is not imposed by subclause 20-1(1) or (2) on farmed prawns if they are delivered by the person who owns the farmed prawns immediately after they are harvested to another person for storage.

Farmed prawns levy—levy previously imposed

- (2) Levy is not imposed by subclause 20-1(1) on particular farmed prawns if levy under that subclause has previously been imposed on the farmed prawns.

White spot disease repayment levy—levy previously imposed

- (3) Levy is not imposed by subclause 20-1(2) on particular farmed prawns if levy under that subclause has previously been imposed on the farmed prawns.

Farmed prawns sold or processed after export

- (4) Levy is not imposed by subclause 20-1(1) or (2) on farmed prawns that are sold or processed after being exported from Australia.

20-3 Rate of the levy

Farmed prawns levy

- (1) The rate of the levy imposed by subclause 20-1(1) on farmed prawns is worked out using this table.

Farmed prawns levy

Item	Rate of levy
-------------	---------------------

- | | |
|---|---|
| 1 | 3.64 cents per kilogram of the farmed prawns, weighed before any part of the prawns is removed (the research and development component) |
|---|---|
-

White spot disease repayment levy

- (2) The rate of the levy imposed by subclause 20-1(2) on farmed prawns is worked out using this table.

White spot disease repayment levy

Item	Rate of levy
-------------	---------------------

- | | |
|---|--|
| 1 | 3.01 cents per kilogram of the farmed prawns, weighed before any part of the prawns is removed |
|---|--|
-

20-4 Levy payer

The levy imposed by subclause 20-1(1) or (2) on farmed prawns is payable by the person who owns the farmed prawns immediately after they are harvested.

20-5 Application provision

Subclause 20-1(1) or (2) applies in relation to farmed prawns that are delivered, sold or processed on or after 1 July 2025, whether the farmed prawns are harvested before, on or after that day.

Division 21—Game animals

21-1 Imposition of game animal processing levy

- (1) Levy is imposed on the processing at a processing establishment in Australia of game animals that:
- (a) were killed in their habitat by a shot from a firearm; and
 - (b) are for human consumption in or outside Australia.

Note: Some operations, such as identification of the game animals or bleeding, field-dressing or cooling of the carcasses, may occur in the field before the carcasses are delivered to the processing establishment. These operations are not covered by subclause (1).

- (2) *Game animal* means a pig or goat.

21-2 Rate of the levy

The rate of the levy on the processing of game animals at a processing establishment is worked out using this table.

Game animal processing levy	
Item	Rate of levy
1	For pigs, 25 cents per carcase (the National Residue Survey component)
2	For goats, 3 cents per carcase (the National Residue Survey component)

21-3 Levy payer

The levy on the processing of game animals at a processing establishment is payable by the proprietor of the establishment.

21-4 Application provision

Clause 21-1 applies in relation to the processing of game animals on or after 1 July 2025, whether the game animals were killed before, on or after that day.

Division 22—Macropods

22-1 Imposition of macropod processing levy

- (1) Levy is imposed on the processing at a processing establishment in Australia of macropods that:

- (a) were killed in their habitat by a shot from a firearm; and
- (b) are for human or animal consumption in or outside Australia.

Note: Some operations, such as identification of the macropods or bleeding, field-dressing or cooling of the carcasses, may occur in the field before the carcasses are delivered to the processing establishment. These operations are not covered by subclause (1).

- (2) *Macropod* means an animal of the family *Macropodidae*.

22-2 Exemptions from the levy

Personal consumption

- (1) Levy is not imposed on the processing of macropods at a processing establishment if:
- (a) the macropods were killed on premises owned or occupied by the proprietor of the establishment; and
 - (b) the macropods were killed for consumption:
 - (i) by the proprietor, by any members of the proprietor's household, by the proprietor's employees or by animals owned by the proprietor; and
 - (ii) on premises owned or occupied by the proprietor.

Macropods of a certain species

- (2) Levy is not imposed on the processing of macropods at a processing establishment if the macropods are of the following species:
- (a) *Thylogale billardierii*, commonly known as the Tasmanian pademelon or rufous-bellied pademelon;
 - (b) *Notamacropus rufogriseus*, commonly known as the Bennett's (red-necked) wallaby.

22-3 Rate of the levy

The rate of the levy on the processing of macropods at a processing establishment is worked out using this table.

Macropod processing levy	
Item	Rate of levy
1	For macropods that are processed for human consumption, the sum of the following components: <ul style="list-style-type: none"> (a) for any macropods—4 cents per carcass (the research and development component); (b) for macropods that are kangaroos—3 cents per carcass (the National Residue Survey component)

Macropod processing levy

Item **Rate of levy**

2	For macropods that are processed for animal consumption, 3 cents per carcase (the research and development component)
---	---

22-4 Levy payer

The levy on the processing of macropods at a processing establishment is payable by the proprietor of the establishment.

22-5 Application provision

Clause 22-1 applies in relation to the processing of macropods on or after 1 July 2025, whether the macropods were killed before, on or after that day.

Division 23—Ratites

23-1 Imposition of ratite slaughter levy

- (1) Levy is imposed on the slaughter in Australia at an abattoir of ratites for human consumption in or outside Australia.
- (2) *Ratite* means an emu or ostrich.
- (3) *Emu* means an animal of the species *Dromaius novaehollandiae*.
- (4) *Ostrich* means an animal of the species *Struthio camelus*.

23-2 Exemptions from the levy

Levy is not imposed on the slaughter of ratites whose carcasses are condemned or rejected as being unfit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

23-3 Rate of the levy

The rate of the levy on the slaughter of ratites is worked out using this table.

Ratite slaughter levy	
Item	Rate of levy
1	For emus, \$2 per head (the National Residue Survey component)
2	For ostriches, the sum of the following components: <ol style="list-style-type: none"> (a) \$0 per head (the research and development component); (b) \$1.25 per head (the National Residue Survey component)

23-4 Levy payer

The levy on the slaughter of ratites is payable by the person who owns the ratites at the time of the slaughter.

23-5 Application provision

Clause 23-1 applies in relation to the slaughter of ratites on or after 1 July 2025.

Schedule 2—Plants and plant products

Note: See section 9.

Part 2-1—Crops

Division 24—Introduction

24-1 Simplified outline of this Part

Cotton

Cotton fibre levy is imposed on cotton fibre that is produced in Australia from seed cotton that is harvested in Australia.

Grain

Grain levy is imposed on grain that is harvested in Australia and sold or processed. There are levy exemptions.

Pasture seeds

Pasture seed levy is imposed on pasture seeds that are harvested in Australia and certified under a certification scheme.

Rice

Rice levy is imposed on rice that is harvested in Australia and delivered to a processing establishment in Australia.

Sugarcane

Sugarcane levy is imposed on sugarcane that is harvested in Australia and sold or processed. There are levy exemptions.

Division 25—Cotton

25-1 Imposition of cotton fibre levy

- (1) Levy is imposed on cotton fibre that is produced in Australia from seed cotton that is harvested in Australia.
- (2) **Cotton fibre** means the natural fibrous hairs that are obtained from seed cotton by separating the hairs from the seeds.
- (3) **Seed cotton** means the seed with the natural fibrous hairs attached, harvested from the ripened bolls of the cotton plant.
- (4) **Cotton plant** means a plant of the genus *Gossypium*.

25-2 Rate of the levy

The rate of the levy on cotton fibre is worked out using this table.

Cotton fibre levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"> (a) \$2.21 per 227 kilograms of cotton fibre (the research and development component); (b) 4 cents per 227 kilograms of cotton fibre (the biosecurity activity component); (c) 0 cents per 227 kilograms of cotton fibre (the biosecurity response component)

Note: A standard cotton bale is 227 kilograms of cotton fibre.

25-3 Levy payer

The levy on cotton fibre is payable by the person who owns the seed cotton immediately before the cotton fibre is produced.

25-4 Application provision

Clause 25-1 applies in relation to cotton fibre that is produced on or after 1 July 2025, whether the seed cotton is harvested before, on or after that day.

Division 26—Grain

26-1 Imposition of grain levy

- (1) Levy is imposed on grain that is harvested in Australia and is:
 - (a) sold to a business purchaser (whether directly or through a selling agent or buying agent or both) by the person who owns the grain immediately after it is harvested; or
 - (b) processed by or for the person who owns the grain immediately after it is harvested.
- (2) Paragraph (1)(b) does not apply to a process carried out in preparation of the grain for sale.
- (3) Subclause (1) does not apply to popping corn.
- (4) **Grain** means wheat, coarse grains, oilseeds or grain legumes.
- (5) **Wheat** means the seeds of a plant of the genus *Triticum*.
- (6) **Coarse grains** means the seeds of a plant of a genus or species covered by column 2 of an item of the table in subclause 26-4(1) (and with the common name mentioned in column 1 of that item).
- (7) **Oilseeds** means the seeds of a plant of a species covered by column 2 of an item of the table in subclause 26-4(2) (and with the common name mentioned in column 1 of that item).
- (8) **Grain legumes** means the seeds of a plant of a species covered by column 2 of an item of the table in subclause 26-4(3) (and with the common name mentioned in column 1 of that item).

26-2 Exemptions from the levy

Seed retained for sowing

- (1) Levy is not imposed on grain if:
 - (a) the grain is processed by or for the person who owns the grain immediately after it is harvested; and
 - (b) the grain, as processed, is retained by the person as seed for sowing.

Processing of grain—use of products and by-products for domestic purposes

- (2) Levy is not imposed on grain if:
 - (a) the grain is processed by or for the person who owns the grain immediately after it is harvested; and
 - (b) that person uses all the products and by-products of the processing for domestic purposes (and not for commercial purposes).

Threshold exemptions—wheat

- (3) Levy is not imposed on wheat if:

-
- (a) the wheat is sold in a financial year by the person who owns the wheat immediately after it is harvested; and
 - (b) the total amount of levy that the person would otherwise be liable to pay on wheat sold by the person in that year is less than \$25.
- (4) Levy is not imposed on wheat if:
- (a) the wheat is processed in a financial year by or for the person who owns the wheat immediately after it is harvested; and
 - (b) the total amount of levy that the person would otherwise be liable to pay on wheat processed by or for the person in that year is less than \$25.

Threshold exemptions—coarse grains

- (5) Levy is not imposed on coarse grains if:
- (a) the coarse grains are sold in a financial year by the person who owns the coarse grains immediately after they are harvested; and
 - (b) the total amount of levy that the person would otherwise be liable to pay on coarse grains sold by the person in that year is less than \$25.
- (6) Levy is not imposed on coarse grains if:
- (a) the coarse grains are processed in a financial year by or for the person who owns the coarse grains immediately after they are harvested; and
 - (b) the total amount of levy that the person would otherwise be liable to pay on coarse grains processed by or for the person in that year is less than \$25.

Threshold exemptions—oilseeds

- (7) Levy is not imposed on oilseeds if:
- (a) the oilseeds are sold in a financial year by the person who owns the oilseeds immediately after they are harvested; and
 - (b) the total amount of levy that the person would otherwise be liable to pay on oilseeds sold by the person in that year is less than \$25.
- (8) Levy is not imposed on oilseeds if:
- (a) the oilseeds are processed in a financial year by or for the person who owns the oilseeds immediately after they are harvested; and
 - (b) the total amount of levy that the person would otherwise be liable to pay on oilseeds processed by or for the person in that year is less than \$25.

Threshold exemptions—grain legumes

- (9) Levy is not imposed on grain legumes if:
- (a) the grain legumes are sold in a financial year by the person who owns the grain legumes immediately after they are harvested; and
 - (b) the total amount of levy that the person would otherwise be liable to pay on grain legumes sold by the person in that year is less than \$25.
- (10) Levy is not imposed on grain legumes if:
- (a) the grain legumes are processed in a financial year by or for the person who owns the grain legumes immediately after they are harvested; and

- (b) the total amount of levy that the person would otherwise be liable to pay on grain legumes processed by or for the person in that year is less than \$25.

26-3 Rate of the levy

Wheat

- (1) The rate of the levy on wheat is worked out using this table.

Grain levy—wheat

Item	Rate of levy
------	--------------

- | | |
|---|--|
| 1 | The sum of the following components:
(a) 0.99% of the value of the wheat (the research and development component);
(b) 0.01% of the value of the wheat (the biosecurity activity component);
(c) 0.005% of the value of the wheat (the biosecurity response component);
(d) 0.015% of the value of the wheat (the National Residue Survey component) |
|---|--|

Note: See clause 26-5 for the value of wheat.

Coarse grains

- (2) The rate of the levy on coarse grains is worked out using the table in subclause 26-4(1).

Oilseeds

- (3) The rate of the levy on oilseeds is worked out using the table in subclause 26-4(2).

Grain legumes

- (4) The rate of the levy on grain legumes is worked out using the table in subclause 26-4(3).

26-4 Tables of plant genus or species and levy rates

Coarse grains

- (1) This table sets out:
- genus or species for the purposes of the definition of *coarse grains* in subclause 26-1(6); and
 - rates of levy for the purposes of subclause 26-3(2).

Coarse grains—kind of plant and rate of grain levy

Item	Column 1 Common name	Column 2 Genus or species	Column 3 Rate of levy
1	Barley	<i>Hordeum vulgare</i>	The sum of the following components: (a) 0.99% of the value of the coarse grain (the research and development component); (b) 0.01% of the value of the coarse grain (the
	Grain sorghum	<i>Sorghum bicolor</i>	
	Oats	<i>Avena sativa</i>	
	Triticale	× <i>Triticosecale</i>	

Coarse grains—kind of plant and rate of grain levy			
Item	Column 1 Common name	Column 2 Genus or species	Column 3 Rate of levy
			biosecurity activity component); (c) 0.005% of the value of the coarse grain (the biosecurity response component); (d) 0.015% of the value of the coarse grain (the National Residue Survey component)
2	Canary seed Cereal rye Millet	<i>Phalaris canariensis</i> <i>Secale cereale</i> <i>Echinochloa frumentacea</i> , <i>Echinochloa esculenta</i> (synonym <i>Echinochloa utilis</i>), <i>Panicum miliaceum</i> or <i>Setaria italica</i>	The sum of the following components: (a) 0.99% of the value of the coarse grain (the research and development component); (b) 0.01% of the value of the coarse grain (the biosecurity activity component); (c) 0.005% of the value of the coarse grain (the biosecurity response component)
3	Maize	<i>Zea mays</i>	The sum of the following components: (a) 0.693% of the value of the coarse grain (the research and development component); (b) 0.007% of the value of the coarse grain (the biosecurity activity component); (c) 0.005% of the value of the coarse grain (the biosecurity response component); (d) 0.015% of the value of the coarse grain (the National Residue Survey component)

Note: See clause 26-5 for the value of coarse grain.

Oilseeds

- (2) This table sets out:
- (a) species for the purposes of the definition of *oilseeds* in subclause 26-1(7); and
 - (b) rates of levy for the purposes of subclause 26-3(3).

Oilseeds—kind of plant and rate of grain levy			
Item	Column 1 Common name	Column 2 Species	Column 3 Rate of levy
1	Linseed Rape seed Safflower seed Soybean Sunflower seed	<i>Linum usitatissimum</i> <i>Brassica napus</i> <i>Carthamus tinctorius</i> <i>Glycine max</i> <i>Helianthus annuus</i>	The sum of the following components: (a) 0.99% of the value of the oilseeds (the research and development component); (b) 0.01% of the value of the oilseeds (the biosecurity activity component); (c) 0.005% of the value of the oilseeds (the biosecurity response component); (d) 0.015% of the value of the oilseeds (the National Residue Survey component)

Note: See clause 26-5 for the value of oilseeds.

Grain legumes

(3) This table sets out:

- (a) species for the purposes of the definition of **grain legumes** in subclause 26-1(8); and
- (b) rates of levy for the purposes of subclause 26-3(4).

Grain legumes—kind of plant and rate of grain levy

Item	Column 1 Common name	Column 2 Species	Column 3 Rate of levy
1	Chickpeas	<i>Cicer arietinum</i>	The sum of the following components: (a) 0.99% of the value of the grain legumes (the research and development component); (b) 0.01% of the value of the grain legumes (the biosecurity activity component); (c) 0.005% of the value of the grain legumes (the biosecurity response component); (d) 0.015% of the value of the grain legumes (the National Residue Survey component)
	Common beans	<i>Phaseolus vulgaris</i>	
	Common vetch	<i>Vicia sativa</i>	
	Cowpeas	<i>Vigna unguiculata</i>	
	Faba beans	<i>Vicia faba</i>	
	Field peas	<i>Pisum sativum</i>	
	Lentils	<i>Lens culinaris</i>	
	Lupins	<i>Lupinus albus</i> or <i>Lupinus angustifolius</i>	
	Mung beans	<i>Vigna radiata</i>	
	Pigeon peas	<i>Cajanus cajan</i>	
	Wild cowpeas	<i>Vigna vexillata</i>	
2	Black gram	<i>Vigna mungo</i>	The sum of the following components: (a) 0.99% of the value of the grain legumes (the research and development component); (b) 0.01% of the value of the grain legumes (the biosecurity activity component); (c) 0.005% of the value of the grain legumes (the biosecurity response component)
	Peanuts	<i>Arachis hypogaea</i>	

Note: See clause 26-5 for the value of grain legumes.

26-5 Value of grain

The **value** of grain is:

- (a) for grain that is sold other than for sowing:
 - (i) for grain not sold in a pool—the sale price of the grain, excluding handling, storage, transport and free on board costs; or
 - (ii) for a quantity of grain sold in a pool—the amount paid for that quantity, excluding handling, storage, transport and free on board costs; or
- (b) for grain that is sold for sowing—the market value of the grain, if it were not grain for sowing, on the day the grain is sold; or
- (c) for grain that is processed—the market value of the grain on the day the grain begins to be processed.

Note: Section 22 of the Act has the effect that the reference to the sale price of grain, or the amount paid for grain, is taken not to include the net GST.

26-6 Levy payer

The levy on grain is payable by the person who owns the grain immediately after it is harvested.

26-7 Application provision

Clause 26-1 applies in relation to grain that is sold or processed on or after 1 July 2025, whether the grain is harvested before, on or after that day.

Division 27—Pasture seeds

27-1 Imposition of pasture seed levy

- (1) Levy is imposed on pasture seeds that are:
 - (a) harvested in Australia; and
 - (b) certified under a certification scheme.
- (2) *Pasture seeds* means seeds of a plant of a species specified in column 2 of an item of the table in clause 27-3 (and with the common name mentioned in column 1 of that item).
- (3) A *certification scheme* is:
 - (a) any of the Organisation for Economic Co-operation and Development Seed Schemes for the Varietal Certification of Seed; or
 - (b) the Australian Seed Certification Scheme; or
 - (c) the Association of Official Seed Certifying Agencies seed certification program.

27-2 Rate of the levy

The rate of the levy on pasture seeds is worked out using the table in clause 27-3.

27-3 Table of pasture seeds species and levy rates

This table sets out:

- (a) species for the purposes of the definition of *pasture seeds* in subclause 27-1(2); and
- (b) rates of levy for the purposes of clause 27-2.

Kind of plant and rate of pasture seed levy			
Item	Column 1 Common name	Column 2 Species	Column 3 Rate of levy
1	Barrel medic	<i>Medicago truncatula</i>	\$10.00 per tonne (the research and development component)
	Burr medic	<i>Medicago polymorpha</i>	
	Disc medic	<i>Medicago tornata</i> (synonym <i>Medicago italica</i>)	
	Gama medic	<i>Medicago rugosa</i>	
	Murex medic	<i>Medicago murex</i>	
	Snail medic	<i>Medicago scutellata</i>	
	Sphere medic	<i>Medicago sphaerocarpos</i>	
	Strand medic	<i>Medicago littoralis</i>	
	Yellow serradella	<i>Ornithopus compressus</i>	
2	Arrow leaf clover	<i>Trifolium vesiculosum</i>	\$15.00 per tonne (the research and development component)
	Balansa clover	<i>Trifolium michelianum</i>	
	Berseem clover	<i>Trifolium alexandrinum</i>	
	Kenya white clover	<i>Trifolium semipilosum</i>	

Kind of plant and rate of pasture seed levy			
Item	Column 1 Common name	Column 2 Species	Column 3 Rate of levy
	Lucerne	<i>Medicago sativa</i>	
	Persian clover	<i>Trifolium resupinatum</i>	
	Red clover	<i>Trifolium pratense</i>	
	Rose clover	<i>Trifolium hirtum</i>	
	Strawberry clover	<i>Trifolium fragiferum</i>	
	White clover	<i>Trifolium repens</i>	
3	Subterranean clover	<i>Trifolium subterraneum</i>	\$11.00 per tonne (the research and development component)

27-4 Levy payer

The levy on pasture seeds is payable by the person who owns the pasture seeds immediately before they are harvested.

27-5 Application provision

Clause 27-1 applies in relation to pasture seeds that are certified under a certification scheme on or after 1 July 2025, whether the pasture seeds are harvested before, on or after that day.

Division 28—Rice

28-1 Imposition of rice levy

- (1) Levy is imposed on rice that is:
 - (a) harvested in Australia; and
 - (b) delivered to a processing establishment in Australia.
- (2) *Rice* means the grain of the species *Oryza sativa*.

28-2 Rate of the levy

The rate of the levy on rice is worked using this table.

Rice levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"> (a) \$5.94 per tonne of the rice (the research and development component); (b) 6 cents per tonne of the rice (the biosecurity activity component); (c) 0 cents per tonne of the rice (the biosecurity response component)

28-3 Levy payer

The levy on rice is payable by:

- (a) the person who owns the rice immediately after it is harvested, unless paragraph (b) applies; or
- (b) if a law of a State, the Australian Capital Territory or the Northern Territory vests the rice in a person or body, or in the Crown in right of that State or Territory, at or before the time the rice is harvested—the person who would have owned the rice immediately after it is harvested but for that law.

28-4 Application provision

Clause 28-1 applies in relation to rice that is delivered to a processing establishment on or after 1 January 2025, whether the rice is harvested before, on or after that day.

Division 29—Sugarcane

29-1 Imposition of sugarcane levy

- (1) Levy is imposed on sugarcane if:
 - (a) the sugarcane is harvested in Australia and sold to a processor for processing at a processing establishment in Australia; or
 - (b) the sugarcane is harvested in Australia and processed by a processor at a processing establishment in Australia.

Note: Paragraph (1)(b) covers the case where the processor also owns the sugarcane and the case where the processor processes the sugarcane on behalf of another person who owns the sugarcane.

- (2) For the purpose of paragraph (1)(a), sugarcane is taken to be sold to a processor when the first payment for the sugarcane is made, whether the payment represents the whole, or a part, of the purchase price for the sugarcane.
- (3) **Sugarcane** means:
 - (a) the stalks (whether whole or not) of the sugarcane plant; or
 - (b) the stalks (whether whole or not) and leaves of the sugarcane plant.
- (4) **Sugarcane plant** means a plant of the genus *Saccharum*, including any hybrids within that genus.

29-2 Exemptions from the levy

Sales

- (1) Levy is not imposed under paragraph 29-1(1)(a) on sugarcane if:
 - (a) the sugarcane is sold in a sugarcane season for processing at a processing establishment in Australia; and
 - (b) the total quantity of sugarcane processed at that establishment in that season is less than 3,000 tonnes.

Processing

- (2) Levy is not imposed under paragraph 29-1(1)(b) on sugarcane if:
 - (a) the sugarcane is processed in a sugarcane season at a processing establishment in Australia; and
 - (b) the total quantity of sugarcane processed at that establishment in that season is less than 3,000 tonnes.

Definitions

- (3) **Sugarcane season** means the period that:
 - (a) begins on 1 March in a calendar year; and
 - (b) ends at the end of the last day of February in the next calendar year.

29-3 Rate of the levy

The rate of the levy on sugarcane is worked out using this table.

Sugarcane levy**Item Rate of levy**

1	The sum of the following components: (a) 70 cents per tonne of the sugarcane (the research and development component); (b) 0 cents per tonne of the sugarcane (the biosecurity response component)
---	--

29-4 Levy payer

The levy on sugarcane is payable in accordance with this table.

Sugarcane levy

Item	In this situation:	the result is:
1	For levy imposed under paragraph 29-1(1)(a)	(a) to the extent that the levy consists of the research and development component: (i) 50% of that component is payable by the person who sold the sugarcane to the processor; and (ii) 50% of that component is payable by the processor; and (b) to the extent that the levy consists of the biosecurity response component—100% of that component is payable by the person who sold the sugarcane to the processor
2	For levy imposed under paragraph 29-1(1)(b)	(a) to the extent that the levy consists of the research and development component: (i) 50% of that component is payable by the person who owns the sugarcane at the time at which the sugarcane begins to be processed at the processing establishment; and (ii) 50% of that component is payable by the processor; and (b) to the extent that the levy consists of the biosecurity response component—100% of that component is payable by the person who owns the sugarcane at the time at which the sugarcane begins to be processed at the processing establishment

Note: For item 2, if the processor also owns the sugarcane, then 100% of the levy is payable by the processor.

29-5 Application provisions

- (1) Paragraph 29-1(1)(a) applies in relation to sugarcane that is sold on or after 1 March 2025, whether the sugarcane is harvested before, on or after that day.
- (2) Paragraph 29-1(1)(b) applies in relation to sugarcane that is processed on or after 1 March 2025, whether the sugarcane is harvested before, on or after that day.

Part 2-2—Forestry

Division 30—Introduction

30-1 Simplified outline of this Part

There are 2 forestry levies.

First, forest growers levy is imposed on logs that are produced from trees felled in Australia if the logs are sold or processed.

Second, forest industries products levy is imposed on logs that are produced from trees felled in Australia if:

- (a) the logs are processed at a processing establishment in Australia for a commercial purpose; or
- (b) the logs are turned into woodchips in the field and the woodchips are delivered to a processing establishment in Australia for a commercial purpose.

There are levy exemptions for both levies.

Division 31—Forest growers levy

31-1 Imposition of forest growers levy

Levy is imposed on logs that are produced from trees felled in Australia if the logs are:

- (a) sold by the person who owns the logs immediately after the trees are felled; or
- (b) processed for a commercial purpose by or for the person who owns the logs immediately after the trees are felled.

31-2 Exemptions from the levy

Products and by-products are for farm use

- (1) Levy is not imposed by clause 31-1 on logs if:
 - (a) the logs are produced from trees that were grown on a farm operated by the proprietor of a processing establishment; and
 - (b) the logs are processed at the processing establishment or are turned into woodchips in the field; and
 - (c) the products and by-products from the processing or woodchipping are for use on that farm.

Fuel wood

- (2) Levy is not imposed by clause 31-1 on logs if the logs are processed for the purpose of producing fuel wood.

Trees felled as part of landscaping or because the trees were a safety hazard

- (3) Levy is not imposed by clause 31-1 on logs if:
 - (a) the logs are produced from trees felled as part of landscaping or because the trees were a safety hazard; and
 - (b) the logs are processed at the site at which they were produced.

Threshold exemption

- (4) Levy is not imposed by clause 31-1 on logs that are produced from trees, where the logs are:
 - (a) sold in a financial year by the person who owns the logs immediately after the trees are felled; or
 - (b) processed in a financial year for a commercial purpose by or for the person who owns the logs immediately after the trees are felled;if the sum of the following is less than 20,000 m³:
 - (c) the total quantity of logs so sold by that person in that year;
 - (d) the total quantity of logs processed for a commercial purpose by or for that person in that year.
- (5) Subclause (4) does not apply to logs covered by subclause (1), (2) or (3).

31-3 Rate of the levy

- (1) The rate of the levy imposed by clause 31-1 on logs is worked out using this table.

Forest growers levy	
Item	Rate of levy
1	For logs produced from trees felled in a plantation, the sum of the following components: (a) 5 cents per m ³ (the general component); (b) 8.5 cents per m ³ (the research and development component); (c) 5 cents per m ³ (the biosecurity activity component); (d) 0 cents per m ³ (the biosecurity response component)
2	In any other case, the sum of the following components: (a) 5 cents per m ³ (the general component); (b) 8.5 cents per m ³ (the research and development component)

- (2) **Plantation** means an intensively managed stand of trees of either native or exotic species that is created by the regular placement of seedlings or seeds.

31-4 Levy payer

The levy imposed by clause 31-1 on logs is payable by the person who owns the logs immediately after the trees are felled.

31-5 Application provision

Clause 31-1 applies in relation to logs that are sold or processed on or after 1 July 2025, whether the logs are produced before, on or after that day.

Division 32—Forest industries products levy

32-1 Imposition of forest industries products levy

Levy is imposed on logs that are produced from trees felled in Australia if:

- (a) the logs are processed at a processing establishment in Australia for a commercial purpose; or
- (b) the logs are turned into woodchips in the field and the woodchips are delivered to a processing establishment in Australia for a commercial purpose.

32-2 Exemptions from the levy

Products and by-products are for farm use

- (1) Levy is not imposed by clause 32-1 on logs if:
 - (a) the logs are produced from trees that were grown on a farm operated by the proprietor of the processing establishment; and
 - (b) the products and by-products from the processing or woodchipping are for use on that farm.

Fuel wood

- (2) Levy is not imposed by clause 32-1 on logs if the logs are processed, or the logs are turned into woodchips, for the purpose of producing fuel wood.

Threshold exemption

- (3) If, apart from this subclause and the provisions covered by subclause (4), the sum of the following amounts that a proprietor of a processing establishment would be liable to pay in relation to a financial year that has ended is less than \$330:
 - (a) levy under this Division;
 - (b) charge under Division 33 of Part 2-2 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* (forest industries export charge);
 - (c) charge under Division 34 of that Part (forest products import charge);then, in relation to that proprietor, levy is not imposed by clause 32-1 in relation to that year.
- (4) The provisions covered by this subclause are:
 - (a) subclause 33-2(2) of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024*;
 - (b) subclause 34-2(1) of that Schedule.

Levy previously imposed

- (5) Levy is not imposed by clause 32-1 on particular logs if levy under that clause has previously been imposed on the logs.

32-3 Rate of the levy

(1) The rate of the levy imposed by clause 32-1 on logs is worked out using this table.

Forest industries products levy		
Item	Class of logs	Rate of levy
1	Softwood sawlogs, other than cypress sawlogs, that are intended and suitable for timber products, other than: (a) products or battens mentioned in item 6; or (b) poles or posts mentioned in item 7	29 cents per m ³ (the general component)
2	Cypress sawlogs, that are intended and suitable for making timber products	22 cents per m ³ (the general component)
3	Hardwood sawlogs, that are intended and suitable for making timber products	29 cents per m ³ (the general component)
4	Plywood and veneer logs, that are intended and suitable for making plywood or veneer products	15 cents per m ³ (the general component)
5	Wood panels pulplogs, that are intended and suitable for the manufacture of panel board products	10 cents per m ³ (the general component)
6	Low-grade softwood sawlogs, that are intended and suitable for making: (a) packaging products including timber packing, pallets and crates; or (b) horticultural products including trellises, stakes, sleepers, fence posts and palings; or (c) tile battens	8 cents per m ³ (the general component)
7	Softwood roundwood logs, that are intended and suitable for treating with preservative and using as poles or posts	8 cents per m ³ (the general component)
8	Export woodchip hardwood pulplogs, that are intended and suitable for the production of woodchips for export	3.5 cents per m ³ (the general component)
9	Export woodchip softwood pulplogs, that are intended and suitable for the production of woodchips for export	0 cents per m ³ (the general component)
10	Paper pulplogs, that are intended and suitable for making paper or pulp products	0 cents per m ³ (the general component)
11	Any other logs	0 cents per m ³ (the general component)

(2) If more than one item of the table covers a class of logs, apply the first item that covers that class.

32-4 Levy payer

The levy imposed by clause 32-1 on logs is payable by the proprietor of the processing establishment.

32-5 Application provision

Clause 32-1 applies in relation to the following:

- (a) the processing of logs on or after 1 July 2025, whether the logs were produced before, on or after that day;
- (b) the delivery of woodchips on or after 1 July 2025, whether the logs were produced, or turned into woodchips, before, on or after that day.

Part 2-3—Horticulture

Division 35—Introduction

35-1 Simplified outline of this Part

Levies are imposed on various horticultural products. The levies generally cover horticultural products that are harvested in Australia and sold or processed. In most cases there are levy exemptions.

Division 36—Agaricus mushrooms

36-1 Imposition of Agaricus mushroom levy

Production of mushroom spawn

- (1) Levy is imposed on mushroom spawn that is produced in Australia by a person for use in the commercial production of Agaricus mushrooms in Australia by the person.

Purchase of mushroom spawn

- (2) Levy is imposed on mushroom spawn that is purchased by a person, whether from a person who carries on operations in or outside Australia, for use in the commercial production of Agaricus mushrooms in Australia.

Note: For when mushroom spawn is purchased, see clause 36-5.

Definitions

- (3) **Mushroom spawn** means *Agaricus spp* mycelia contained in a medium and used for the inoculation of phase 2 substrate, including (but not limited to) grain spawn, casing inoculum and inoculated supplement.
- (4) **Agaricus mushroom** means the fruiting body of the *Agaricus* genus of cultivated fungi.

36-2 Exemptions from the levy

Threshold exemption

- (1) Levy is not imposed on mushroom spawn that is produced or purchased by a person in a financial year to the extent that the mushroom spawn is in excess of 370,000 kilograms of mushroom spawn of the following kind:
 - (a) mushroom spawn produced in Australia by the person in that year for use in the commercial production of Agaricus mushrooms in Australia by the person;
 - (b) mushroom spawn purchased by the person in that year, whether from a person who carries on operations in or outside Australia, for use in the commercial production of Agaricus mushrooms in Australia.

Note: For when mushroom spawn is purchased, see clause 36-5.

Levy previously imposed

- (2) Levy is not imposed on particular mushroom spawn if levy under this Division has previously been imposed on the mushroom spawn.

36-3 Rate of the levy

The rate of the levy on mushroom spawn is worked out using this table.

Agaricus mushroom levy**Item Rate of levy**

1	The sum of the following components: (a) \$2.92 per kilogram of the mushroom spawn (the marketing component); (b) \$1.08 per kilogram of the mushroom spawn (the research and development component)
---	--

Note: For a person who produces or purchases mushroom spawn in excess of the 370,000 threshold in subclause 36-2(1), the amounts in this table are relied on in working out the amount of levy payments by the person under Division 36 of Part 2-3 of Schedule 2 to the *Primary Industries Levies and Charges Collection Rules 2024*.

36-4 Levy payer*Production of mushroom spawn*

- (1) The levy imposed by subclause 36-1(1) on mushroom spawn is payable by the person who produced the mushroom spawn.

Purchase of mushroom spawn

- (2) The levy imposed by subclause 36-1(2) on mushroom spawn is payable by the person who purchased the mushroom spawn.

36-5 When is mushroom spawn purchased?

For the purpose of this Division, mushroom spawn is taken to be purchased when the first payment for the mushroom spawn is made, whether the payment represents the whole, or a part, of the purchase price for the mushroom spawn.

36-6 Application provision

Clause 36-1 applies in relation to mushroom spawn that is produced or purchased on or after 1 July 2025.

Division 37—Almonds

37-1 Imposition of almond levy

- (1) Levy is imposed on almonds that are harvested in Australia and are:
 - (a) sold by the person who owns the almonds immediately after they are harvested; or
 - (b) processed by or for the person who owns the almonds immediately after they are harvested.
- (2) *Almond* means a nut of the species *Prunus dulcis*.

37-2 Exemptions from the levy

Levy is not imposed on almonds that are sold or processed after being exported from Australia.

37-3 Rate of the levy

The rate of the levy on almonds is worked out using this table.

Almond levy	
Item	Rate of levy
1	For almonds (other than almonds of the Nonpareil variety) in their shells, the sum of the following components: <ol style="list-style-type: none">(a) 1 cent per kilogram of the almonds and shells (the research and development component);(b) 0.1 cents per kilogram of the almonds and shells (the biosecurity response component)
2	For almonds of the Nonpareil variety in their shells, the sum of the following components: <ol style="list-style-type: none">(a) 1.5 cents per kilogram of the almonds and shells (the research and development component);(b) 0.1 cents per kilogram of the almonds and shells (the biosecurity response component)
3	For almonds that are not in their shells, the sum of the following components: <ol style="list-style-type: none">(a) 2 cents per kilogram of the almonds (the research and development component);(b) 0.13 cents per kilogram of the almonds (the biosecurity response component)

37-4 Levy payer

The levy on almonds is payable by the person who owns the almonds immediately after they are harvested.

37-5 Application provision

Clause 37-1 applies in relation to almonds that are sold or processed on or after 1 July 2025, whether the almonds are harvested before, on or after that day.

Division 38—Apples and pears

38-1 Imposition of apple and pear levy

- (1) Levy is imposed on apples or pears that are harvested in Australia and are:
 - (a) sold by the person who owns the apples or pears immediately after they are harvested; or
 - (b) processed by or for the person who owns the apples or pears immediately after they are harvested.
- (2) *Apple* means a fruit of any species of the genus *Malus*.
- (3) *Pear* means a fruit of any species of the genus *Pyrus*, except nashi.

38-2 Exemptions from the levy

Apples or pears sold for stockfeed

- (1) Levy is not imposed by clause 38-1 on apples or pears that are sold for stockfeed.

Dried pears

- (2) Levy is not imposed by clause 38-1 on the following:
 - (a) pears that are sold for processing into dried pears;
 - (b) pears that are processed into dried pears.

Note: See Division 45 for levy imposed on dried tree fruit.

Pears processed into canned fruit

- (3) Levy is not imposed by clause 38-1 on the following:
 - (a) pears that are sold for processing into canned fruit;
 - (b) pears that are processed into canned fruit.

Apples or pears sold or processed after export

- (4) Levy is not imposed by clause 38-1 on apples or pears that are sold or processed after being exported from Australia.

Threshold exemption

- (5) Levy is not imposed by clause 38-1 on apples or pears that are sold by retail sale in a calendar year by, or that are processed in a calendar year by or for, the person who owns the apples or pears immediately after they are harvested if the sum of the following is 9,000 kilograms or less:
 - (a) the total quantity of apples and pears so sold by that person in that year;
 - (b) the total quantity of apples and pears processed by or for that person in that year.
- (6) Subclause (5) does not apply to apples or pears covered by subclause (1), (2), (3) or (4).

38-3 Rate of the levy

Apples

(1) The rate of the levy on apples is worked out using this table.

Apple and pear levy—apples	
Item	Rate of levy
1	For: (a) apples that are sold for processing into fruit juice; or (b) apples that are processed into fruit juice; the sum of the following components: (c) \$2 per tonne of the apples (the marketing component); (d) 65 cents per tonne of the apples (the research and development component); (e) 0 cents per kilogram of the apples (the biosecurity response component); (f) 10 cents per tonne of the apples (the National Residue Survey component)
2	For: (a) apples that are sold for processing (other than into fruit juice); or (b) apples that are processed (other than into fruit juice); the sum of the following components: (c) \$4 per tonne of the apples (the marketing component); (d) \$1.30 per tonne of the apples (the research and development component); (e) 0 cents per kilogram of the apples (the biosecurity response component); (f) 20 cents per tonne of the apples (the National Residue Survey component)
3	For all other apples, the sum of the following components: (a) 1.03 cents per kilogram of the apples (the marketing component); (b) 0.72 cents per kilogram of the apples (the research and development component); (c) 0.02 cents per kilogram of the apples (the biosecurity activity component); (d) 0.05 cents per kilogram of the apples (the biosecurity response component); (e) 0.075 cents per kilogram of the apples (the National Residue Survey component)

Pears

(2) The rate of the levy on pears is worked out using this table.

Apple and pear levy—pears	
Item	Rate of levy
1	For: (a) pears that are sold for processing into fruit juice; or (b) pears that are processed into fruit juice; the sum of the following components: (c) \$2.25 per tonne of the pears (the marketing component); (d) 60 cents per tonne of the pears (the research and development component); (e) 0 cents per kilogram of the pears (the biosecurity response component); (f) 10 cents per tonne of the pears (the National Residue Survey component)

Apple and pear levy—pears

Item Rate of levy

- | | |
|---|--|
| 2 | For:
(a) pears that are sold for processing (other than into fruit juice); or
(b) pears that are processed (other than into fruit juice);
the sum of the following components:
(c) \$4.50 per tonne of the pears (the marketing component);
(d) \$1.20 per tonne of the pears (the research and development component);
(e) 0 cents per kilogram of the pears (the biosecurity response component);
(f) 20 cents per tonne of the pears (the National Residue Survey component) |
| 3 | For all other pears, the sum of the following components:
(a) 1.249 cents per kilogram of the pears (the marketing component);
(b) 0.775 cents per kilogram of the pears (the research and development component);
(c) 0.05 cents per kilogram of the pears (the biosecurity response component);
(d) 0.075 cents per kilogram of the pears (the National Residue Survey component) |
-

38-4 Levy payer

The levy on apples or pears is payable by the person who owns the apples or pears immediately after they are harvested.

38-5 Application provision

Clause 38-1 applies in relation to apples or pears that are sold or processed on or after 1 January 2025, whether the apples or pears are harvested before, on or after that day.

Division 39—Avocados

39-1 Imposition of avocado levy

- (1) Levy is imposed on avocados that are harvested in Australia and are:
 - (a) sold by the person who owns the avocados immediately after they are harvested; or
 - (b) processed by or for the person who owns the avocados immediately after they are harvested.
- (2) *Avocado* means a fruit of the species *Persea americana*.

39-2 Exemptions from the levy

Avocados sold or processed after export

- (1) Levy is not imposed on avocados that are sold or processed after being exported from Australia.

Threshold exemption

- (2) Levy is not imposed on avocados if:
 - (a) the avocados are sold by a person by retail sale in a calendar year; and
 - (b) the total amount of levy that the person would otherwise be liable to pay on avocados sold by the person by retail sale in that year is less than \$100.

39-3 Rate of the levy

The rate of the levy on avocados is worked out using this table.

Avocado levy	
Item	Rate of levy
1	For: <ol style="list-style-type: none">(a) avocados that are sold for processing; or(b) avocados that are processed; the sum of the following components: <ol style="list-style-type: none">(c) 1 cent per kilogram of the avocados (the research and development component);(d) 0 cents per kilogram of the avocados (the biosecurity response component)
2	For all other avocados, the sum of the following components: <ol style="list-style-type: none">(a) 4.5 cents per kilogram of the avocados (the marketing component);(b) 2.9 cents per kilogram of the avocados (the research and development component);(c) 0.1 cents per kilogram of the avocados (the biosecurity activity component);(d) 0 cents per kilogram of the avocados (the biosecurity response component)

39-4 Levy payer

The levy on avocados is payable by the person who owns the avocados immediately after they are harvested.

39-5 Application provision

Clause 39-1 applies in relation to avocados that are sold or processed on or after 1 January 2025, whether the avocados are harvested before, on or after that day.

Division 40—Bananas

40-1 Imposition of banana levy

- (1) Levy is imposed on bananas that are:
 - (a) harvested in Australia; and
 - (b) sold by the person who owns the bananas immediately after they are harvested.
- (2) *Banana* means a fruit of any species of the genus *Musa*.

40-2 Exemptions from the levy

Bananas sold for processing

- (1) Levy is not imposed on bananas that are sold for processing.

Bananas sold after export

- (2) Levy is not imposed on bananas that are sold after being exported from Australia.

Threshold exemption

- (3) Levy is not imposed on bananas if:
 - (a) the bananas are sold by a person by retail sale in a financial year; and
 - (b) the total amount of levy that the person would otherwise be liable to pay on bananas sold by the person by retail sale in that year is less than \$100.

40-3 Rate of the levy

The rate of the levy on bananas is worked out using this table.

Banana levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none">(a) 1.15 cents per kilogram of the bananas (the marketing component);(b) 0.54 cents per kilogram of the bananas (the research and development component);(c) 0.5 cents per kilogram of the bananas (the biosecurity activity component);(d) 0 cents per kilogram of the bananas (the biosecurity response component)

40-4 Levy payer

The levy on bananas is payable by the person who owns the bananas immediately after they are harvested.

40-5 Application provision

Clause 40-1 applies in relation to bananas that are sold on or after 1 July 2025, whether the bananas are harvested before, on or after that day.

Division 41—Cherries

41-1 Imposition of cherry levy

- (1) Levy is imposed on cherries that are:
 - (a) harvested in Australia; and
 - (b) sold by the person who owns the cherries immediately after they are harvested.
- (2) **Cherry** means a fruit of the species *Prunus avium*.

41-2 Exemptions from the levy

- Levy is not imposed on cherries that:
- (a) are sold for processing; or
 - (b) are sold after being exported from Australia.

41-3 Rate of the levy

The rate of the levy on cherries is worked out using this table.

Cherry levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none">(a) 1 cent per kilogram of the cherries (the marketing component);(b) 5 cents per kilogram of the cherries (the research and development component);(c) 0.3 cents per kilogram of the cherries (the biosecurity activity component);(d) 0.7 cents per kilogram of the cherries (the biosecurity response component)

41-4 Levy payer

The levy on cherries is payable by the person who owns the cherries immediately after they are harvested.

41-5 Application provision

Clause 41-1 applies in relation to cherries that are sold on or after 1 April 2025, whether the cherries are harvested before, on or after that day.

Division 42—Chestnuts

42-1 Imposition of chestnut levy

- (1) Levy is imposed on chestnuts that are harvested in Australia and are:
 - (a) sold by the person who owns the chestnuts immediately after they are harvested; or
 - (b) processed by or for the person who owns the chestnuts immediately after they are harvested.
- (2) *Chestnut* means a nut of the genus *Castanea*.

42-2 Exemptions from the levy

Chestnuts sold or processed after export

- (1) Levy is not imposed on chestnuts that are sold or processed after being exported from Australia.

Threshold exemption

- (2) Levy is not imposed on chestnuts if:
 - (a) the chestnuts are sold by a person by retail sale in a financial year; and
 - (b) the total quantity of chestnuts sold by the person by retail sale in that year is 500 kilograms or less.
- (3) Subclause (2) does not apply to chestnuts covered by subclause (1).

42-3 Rate of the levy

The rate of the levy on chestnuts is worked out using this table.

Chestnut levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none">(a) \$50 per tonne of the chestnuts (the marketing component);(b) \$45 per tonne of the chestnuts (the research and development component);(c) \$5 per tonne of the chestnuts (the biosecurity activity component);(d) \$10 per tonne of the chestnuts (the biosecurity response component)

42-4 Levy payer

The levy on chestnuts is payable by the person who owns the chestnuts immediately after they are harvested.

42-5 Application provision

Clause 42-1 applies in relation to chestnuts that are sold or processed on or after 1 July 2025, whether the chestnuts are harvested before, on or after that day.

Division 43—Citrus

43-1 Imposition of citrus levy

- (1) Levy is imposed on citrus that is harvested in Australia and is:
 - (a) sold by the person who owns the citrus immediately after it is harvested; or
 - (b) processed by or for the person who owns the citrus immediately after it is harvested.
- (2) **Citrus** means a fruit of:
 - (a) any species of the genus *Citrus* or the genus *Fortunella*; or
 - (b) any hybrid between, or within, either of those genera;including the fruit of plants commonly known as calomandin, citrons, cumquats, grapefruit, lemons, limes, mandarins, oranges, pummellos (pomelos), sevilles, tangelos, tangerines and tangors.

43-2 Exemptions from the levy

Citrus sold for stockfeed

- (1) Levy is not imposed on citrus that is sold for stockfeed.

Citrus sold or processed after export

- (2) Levy is not imposed on citrus that is sold or processed after being exported from Australia.

Threshold exemption

- (3) Levy is not imposed on citrus that is sold by retail sale in a calendar year by, or that is processed in a calendar year by or for, the person who owns the citrus immediately after it is harvested if the sum of the following is 500 units or less:
 - (a) the total quantity of citrus so sold by that person in that year;
 - (b) the total quantity of citrus processed by or for that person in that year.
- (4) Subclause (3) does not apply to citrus covered by subclause (1) or (2).
- (5) For the purposes of subclause (3):
 - (a) for citrus packed in citrus boxes—each citrus box is 1 unit; and
 - (b) for all other citrus:
 - (i) if the citrus is not grapefruit—each 20 kilograms of the citrus is 1 unit; or
 - (ii) if the citrus is grapefruit—each 16.67 kilograms of the grapefruit is 1 unit.
- (6) **Citrus box** means a container of a kind:
 - (a) used in the Australian horticultural industry for packing citrus; and
 - (b) known in that industry as a bushel box or 30 litre box.

43-3 Rate of the levy

Oranges

(1) The rate of the levy on oranges is worked out using this table.

Citrus levy—oranges	
Item	Rate of levy
1	For oranges packed in citrus boxes, the sum of the following components: (a) 1.5 cents per box (the marketing component); (b) 6.40 cents per box (the research and development component); (c) 0.60 cents per box (the biosecurity activity component); (d) 2.1 cents per box (the biosecurity response component); (e) 0 cents per box (the National Residue Survey component)
2	For oranges packed in containers that are not citrus boxes, the sum of the following components: (a) 1.5 cents per 20 kilograms of the oranges (the marketing component); (b) 6.40 cents per 20 kilograms of the oranges (the research and development component); (c) 0.60 cents per 20 kilograms of the oranges (the biosecurity activity component); (d) 2.1 cents per 20 kilograms of the oranges (the biosecurity response component); (e) 0 cents per 20 kilograms of the oranges (the National Residue Survey component)
3	For all other oranges, the sum of the following components: (a) 75 cents per tonne of the oranges (the marketing component); (b) \$3.20 per tonne of the oranges (the research and development component); (c) 30 cents per tonne of the oranges (the biosecurity activity component); (d) \$1.05 per tonne of the oranges (the biosecurity response component); (e) 0 cents per tonne of the oranges (the National Residue Survey component)

Other citrus

(2) The rate of the levy on other citrus is worked out using this table.

Citrus levy—other citrus	
Item	Rate of levy
1	For other citrus packed in citrus boxes, the sum of the following components: (a) 6.40 cents per box (the research and development component); (b) 0.60 cents per box (the biosecurity activity component); (c) 2.1 cents per box (the biosecurity response component); (d) 0 cents per box (the National Residue Survey component)
2	For other citrus packed in containers that are not citrus boxes: (a) for grapefruit—the sum of the following components: (i) 6.40 cents per 16.67 kilograms of the grapefruit (the research and development component); (ii) 0.60 cents per 16.67 kilograms of the grapefruit (the biosecurity activity component); (iii) 2.1 cents per 16.67 kilograms of the grapefruit (the biosecurity response component);

Citrus levy—other citrus

Item Rate of levy

- (iv) 0 cents per 16.67 kilograms of the grapefruit (the National Residue Survey component); or
- (b) for other citrus—the sum of the following components:
- (i) 6.40 cents per 20 kilograms of the other citrus (the research and development component);
- (ii) 0.60 cents per 20 kilograms of the other citrus (the biosecurity activity component);
- (iii) 2.1 cents per 20 kilograms of the other citrus (the biosecurity response component);
- (iv) 0 cents per 20 kilograms of the other citrus (the National Residue Survey component)
-
- 3 For all other citrus, the sum of the following components:
- (a) \$3.20 per tonne of the other citrus (the research and development component);
- (b) 30 cents per tonne of the other citrus (the biosecurity activity component);
- (c) \$1.05 per tonne of the other citrus (the biosecurity response component);
- (d) 0 cents per tonne of the other citrus (the National Residue Survey component)
-

Definitions

- (3) **Orange** means a fruit of the species *Citrus sinensis*.

43-4 Levy payer

The levy on citrus is payable by the person who owns the citrus immediately after it is harvested.

43-5 Application provision

Clause 43-1 applies in relation to citrus that is sold or processed on or after 1 January 2025, whether the citrus is harvested before, on or after that day.

Division 44—Custard apples

44-1 Imposition of custard apple levy

- (1) Levy is imposed on custard apples that are:
 - (a) harvested in Australia; and
 - (b) sold by the person who owns the custard apples immediately after they are harvested.
- (2) **Custard apple** means a fruit of:
 - (a) the species *Annona cherimola*, *Annona muricata*, *Annona reticulata* or *Annona squamosa*; or
 - (b) a hybrid between any of those species.

44-2 Exemptions from the levy

- Levy is not imposed on custard apples that:
- (a) are sold by retail sale; or
 - (b) are sold for processing; or
 - (c) are sold after being exported from Australia.

44-3 Rate of the levy

- (1) The rate of the levy on custard apples is worked out using this table.

Custard apple levy	
Item	Rate of levy
1	For custard apples packed in custard apple boxes, the sum of the following components: <ol style="list-style-type: none">(a) 13 cents per box (the marketing component);(b) 27 cents per box (the research and development component)
2	For custard apples packed in custard apple trays, the sum of the following components: <ol style="list-style-type: none">(a) 13 cents per tray (the marketing component);(b) 27 cents per tray (the research and development component)
3	For all other custard apples, the sum of the following components: <ol style="list-style-type: none">(a) \$16 per tonne of the custard apples (the marketing component);(b) \$34 per tonne of the custard apples (the research and development component)

- (2) **Custard apple box** means a box of custard apples, being a box of a kind ordinarily used in the Australian horticultural industry for packing custard apples.

Note: A custard apple box is ordinarily 10 kilograms of custard apples.

- (3) **Custard apple tray** means a single layer tray of custard apples, being a tray of a kind ordinarily used in the Australian horticultural industry for packing custard apples.

Note: A custard apple tray is ordinarily 7 kilograms of custard apples.

44-4 Levy payer

The levy on custard apples is payable by the person who owns the custard apples immediately after they are harvested.

44-5 Application provision

Clause 44-1 applies in relation to custard apples that are sold on or after 1 January 2025, whether the custard apples are harvested before, on or after that day.

Division 45—Dried tree fruit

45-1 Imposition of dried tree fruit levy

- (1) Levy is imposed on dried tree fruit, where the tree fruit is harvested in Australia and one of the following applies:
- (a) the tree fruit is dried in Australia outside a packing house and the dried tree fruit is delivered to a packing house in Australia by or on behalf of the person who owns the tree fruit immediately after it is harvested;
 - (b) the tree fruit is delivered to a packing house in Australia by or on behalf of the person who owns the tree fruit immediately after it is harvested and the tree fruit is dried at the packing house;
 - (c) the tree fruit is dried in Australia and the dried tree fruit is sold by the person who owns the tree fruit immediately after it is harvested;
 - (d) the tree fruit is dried in Australia and the dried tree fruit is used in Australia by the person who owns the tree fruit immediately after it is harvested in the production of other goods.
- (2) **Tree fruit** means a fruit of:
- (a) the genus *Pyrus*, commonly called pear; or
 - (b) the species *Prunus armeniaca*, commonly called apricot; or
 - (c) the species *Prunus persica*, commonly called peach or nectarine; or
 - (d) the species *Prunus domestica*, *Prunus salicina*, *Prunus besseyi*, *Prunus americana*, *Prunus nigra*, *Prunus munsoniana*, *Prunus insititia*, *Prunus cerasifera* or *Prunus spinosa*, commonly called plum; or
 - (e) a hybrid between any of the species covered by paragraph (b), (c) or (d).

Note: Nashi is an example of a fruit covered by paragraph (a) of this definition.

45-2 Exemptions from the levy

Prunes

- (1) Levy is not imposed by clause 45-1 on prunes.

Note: See Division 59 for the imposition of levy on prunes.

Levy previously imposed

- (2) Levy is not imposed by clause 45-1 on particular dried tree fruit if levy under that clause has previously been imposed on the dried tree fruit.

Dried tree fruit sold after export

- (3) Levy is not imposed by clause 45-1 on dried tree fruit that is sold after being exported from Australia.

45-3 Rate of the levy

The rate of the levy on dried tree fruit is worked out using this table.

Dried tree fruit levy**Item Rate of levy**

1	\$32 per tonne of the dried tree fruit (the research and development component)
---	---

45-4 Levy payer

The levy on dried tree fruit is payable by the person who owns the tree fruit immediately after it is harvested.

45-5 Application provisions

- (1) Paragraph 45-1(1)(a) applies in relation to dried tree fruit that is delivered to a packing house on or after 1 October 2025, whether the tree fruit is harvested or dried before, on or after that day.
- (2) Paragraph 45-1(1)(b) applies in relation to tree fruit that is dried on or after 1 October 2025, whether the tree fruit is harvested or delivered before, on or after that day.
- (3) Paragraph 45-1(1)(c) applies in relation to dried tree fruit that is sold on or after 1 October 2025, whether the tree fruit is harvested or dried before, on or after that day.
- (4) Paragraph 45-1(1)(d) applies in relation to dried tree fruit that is used on or after 1 October 2025, whether the tree fruit is harvested or dried before, on or after that day.

Division 46—Ginger

46-1 Imposition of ginger levy

- (1) Levy is imposed on ginger that is:
 - (a) grown in Australia; and
 - (b) sold by the grower.
- (2) **Ginger** means a rhizome of the species *Zingiber officinale*.

46-2 Exemptions from the levy

Levy is not imposed on ginger that is sold by retail sale.

46-3 Rate of the levy

The rate of the levy on ginger is worked out using this table.

Ginger levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none">(a) 0.5% of the sale price of the ginger (the research and development component);(b) 0% of the sale price of the ginger (the biosecurity response component)

Note: Section 22 of the Act has the effect that the reference to the sale price of ginger is taken not to include the net GST.

46-4 Levy payer

The levy on ginger is payable by the grower.

46-5 Application provision

Clause 46-1 applies in relation to ginger that is sold on or after 1 July 2025, whether the ginger is grown before, on or after that day.

Division 47—Lychees

47-1 Imposition of lychee levy

- (1) Levy is imposed on lychees that are harvested in Australia and are:
 - (a) sold by the person who owns the lychees immediately after they are harvested; or
 - (b) processed by or for the person who owns the lychees immediately after they are harvested.
- (2) *Lychee* means a fruit of the species *Litchi chinensis*.

47-2 Exemptions from the levy

Lychees sold or processed after export

- (1) Levy is not imposed on lychees that are sold or processed after being exported from Australia.

Threshold exemption

- (2) Levy is not imposed on lychees if:
 - (a) the lychees are sold by a person by retail sale in a financial year; and
 - (b) the total amount of levy that the person would otherwise be liable to pay on lychees sold by the person by retail sale in that year is less than \$100.

47-3 Rate of the levy

The rate of the levy on lychees is worked out using this table.

Lychee levy	
Item	Rate of levy
1	For: <ol style="list-style-type: none"> (a) lychees that are sold for processing; or (b) lychees that are processed; 1 cent per kilogram of the lychees (the research and development component)
2	For all other lychees, the sum of the following components: <ol style="list-style-type: none"> (a) 2.5 cents per kilogram of the lychees (the marketing component); (b) 5.5 cents per kilogram of the lychees (the research and development component)

47-4 Levy payer

The levy on lychees is payable by the person who owns the lychees immediately after they are harvested.

47-5 Application provision

Clause 47-1 applies in relation to lychees that are sold or processed on or after 1 July 2025, whether the lychees are harvested before, on or after that day.

Division 48—Macadamia nuts

48-1 Imposition of macadamia nut levy

Sale of macadamias in shell—main case

- (1) Levy is imposed on macadamias in shell if:
 - (a) the macadamia nuts are harvested in Australia; and
 - (b) in relation to those nuts, a person dries a representative sample of the macadamias in shell to a moisture content of 1.5% and the kernels are then removed from the sample; and
 - (c) the macadamias in shell, from which the sample was taken, are sold by the person who owns the macadamia nuts immediately after they are harvested.

Sale of macadamias in shell—other cases

- (2) Levy is imposed on macadamias in shell if:
 - (a) the macadamia nuts are harvested in Australia; and
 - (b) the macadamias in shell are sold by the person who owns the macadamia nuts immediately after they are harvested; and
 - (c) subclause (1) does not apply in relation to the sale.

Sale or processing of macadamia dried kernels

- (3) Levy is imposed on macadamia dried kernels if:
 - (a) the macadamia nuts are harvested in Australia; and
 - (b) the macadamia dried kernels are:
 - (i) sold by the person who owns the macadamia nuts immediately after they are harvested; or
 - (ii) processed by or for the person who owns the macadamia nuts immediately after they are harvested.

Definitions

- (4) **Macadamia nut** means a nut of the genus *Macadamia*.
- (5) **Macadamia dried kernel** means a macadamia nut kernel that has been artificially partly dried.
- (6) **Macadamia in shell** means a macadamia nut after dehusking but before kernel extraction.
- (7) A **representative sample**, of macadamias in shell, is a sample that weighs at least 500 g and has a moisture content of 10%.

48-2 Exemptions from the levy

Manufacture of macadamia oil

- (1) Levy is not imposed on:

-
- (a) macadamias in shell or macadamia dried kernels that are sold by the person who owns the macadamia nuts immediately after they are harvested for the manufacture of macadamia oil; or
 - (b) macadamia dried kernels that are processed by or for the person who owns the macadamia nuts immediately after they are harvested in the manufacture of macadamia oil.

Manufacture of goods that are not for human consumption

- (2) Levy is not imposed on:
 - (a) macadamias in shell or macadamia dried kernels that are sold by the person who owns the macadamia nuts immediately after they are harvested for the manufacture of goods that are not for human consumption; or
 - (b) macadamia dried kernels that are processed by or for the person who owns the macadamia nuts immediately after they are harvested in the manufacture of goods that are not for human consumption.

Macadamias in shell sold after export

- (3) Levy is not imposed on macadamias in shell that are sold after being exported from Australia.

Macadamia dried kernels sold or processed after export

- (4) Levy is not imposed on macadamia dried kernels that are sold or processed after being exported from Australia.

Threshold exemption

- (5) Levy is not imposed on:
 - (a) macadamias in shell or macadamia dried kernels that are sold in a calendar year by the person who owns the macadamia nuts immediately after they are harvested; or
 - (b) macadamia dried kernels that are processed in a calendar year by or for the person who owns the macadamia nuts immediately after they are harvested;

if the sum of the following amounts that the person would otherwise be liable to pay in relation to that year is less than \$120:

- (c) levy under this Division;
- (d) charge under Division 48 of Part 2-3 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* (macadamia nut export charge).

48-3 Rate of the levy

Sale of macadamias in shell—main case

- (1) The rate of the levy imposed by subclause 48-1(1) on macadamias in shell is worked out using this table.

Macadamia nut levy**Item Rate of levy**

- 1 For macadamias in shell, the sum of the following components:
- (a) 16.01 cents multiplied by the number worked out under subclause (2) (the marketing component);
 - (b) 8.57 cents multiplied by the number worked out under subclause (2) (the research and development component);
 - (c) zero (the biosecurity response component);
 - (d) 0.63 cents multiplied by the number worked out under subclause (2) (the National Residue Survey component)
- (2) For the purposes of subclause (1), the number is worked out by multiplying the quantity (in kilograms) of the macadamias in shell that are sold by the applicable percentage worked out using this method statement.

Method statement

- Step 1. Work out the weight (in kilograms) of the sample of the macadamias in shell.
- Step 2. After the sample has been dried to a moisture content of 1.5%, work out the weight (in kilograms) of the kernels after being removed from the sample.
- Step 3. Divide the result at step 2 by the result at step 1.
- Step 4. Express the result at step 3 as a percentage: the result is the applicable percentage.

Example: Assume 1,000 kg of macadamias in shell are sold.

Assume a sample of 0.6 kg of macadamias in shell was taken.

After that sample is dried to a moisture content of 1.5%, assume the weight in kilograms of the kernels after being removed from the sample is 0.18 kg.

The result at step 3 is 0.3 (0.18 kg/0.6 kg).

The applicable percentage at step 4 is 30% and the number worked out under subclause (2) is 300 (30% of 1,000).

The sum of the components referred to in subclause (1) is \$0.2521, so the rate of the levy on the sale of the macadamias in shell is \$75.63 (\$0.2521 multiplied by 300).

Sale of macadamias in shell—other cases

- (3) The rate of the levy imposed by subclause 48-1(2) on macadamias in shell is worked out using this table.

Macadamia nut levy**Item Rate of levy**

- 1 The sum of the following components:
- (a) 8.005 cents per kilogram of the macadamias in shell (the marketing component);

Macadamia nut levy

Item Rate of levy

- (b) 4.285 cents per kilogram of the macadamias in shell (the research and development component);
 - (c) 0 cents per kilogram of the macadamias in shell (the biosecurity response component);
 - (d) 0.315 cents per kilogram of the macadamias in shell (the National Residue Survey component)
-

Sale or processing of macadamia dried kernels

- (4) The rate of the levy imposed by subclause 48-1(3) on macadamia dried kernels is worked out using this table.

Macadamia nut levy

Item Rate of levy

- 1 The sum of the following components:
 - (a) 16.01 cents per kilogram of the kernels (the marketing component);
 - (b) 8.57 cents per kilogram of the kernels (the research and development component);
 - (c) 0 cents per kilogram of the kernels (the biosecurity response component);
 - (d) 0.63 cents per kilogram of the kernels (the National Residue Survey component)
-

48-4 Levy payer

The levy on macadamias in shell or macadamia dried kernels is payable by the person who owns the macadamia nuts immediately after they are harvested.

48-5 Application provision

Clause 48-1 applies in relation to macadamias in shell that are sold, or macadamia dried kernels that are sold or processed, on or after 1 January 2025, whether the macadamia nuts are harvested before, on or after that day.

Division 49—Mangoes

49-1 Imposition of mango levy

- (1) Levy is imposed on mangoes that are:
 - (a) harvested in Australia; and
 - (b) sold by the person who owns the mangoes immediately after they are harvested.
- (2) *Mango* means a fruit of the species *Mangifera indica*.

49-2 Exemptions from the levy

Mangoes sold for processing

- (1) Levy is not imposed on mangoes that are sold for processing.

Mangoes sold after export

- (2) Levy is not imposed on mangoes that are sold after being exported from Australia.

Threshold exemption

- (3) Levy is not imposed on mangoes if:
 - (a) the mangoes are sold by a person by retail sale in a financial year; and
 - (b) the total amount of levy that the person would otherwise be liable to pay on mangoes sold by the person by retail sale in that year is less than \$100.

49-3 Rate of the levy

The rate of the levy on mangoes is worked out using this table.

Mango levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none">(a) 1 cent per kilogram of the mangoes (the marketing component);(b) 0.75 cents per kilogram of the mangoes (the research and development component);(c) 0.029 cents per kilogram of the mangoes (the biosecurity activity component);(d) 0.114 cents per kilogram of the mangoes (the biosecurity response component)

49-4 Levy payer

The levy on mangoes is payable by the person who owns the mangoes immediately after they are harvested.

49-5 Application provision

Clause 49-1 applies in relation to mangoes that are sold on or after 1 July 2025, whether the mangoes are harvested before, on or after that day.

Division 50—Melons**50-1 Imposition of melon levy**

- (1) Levy is imposed on melons that are harvested in Australia and are:
- (a) sold by the person who owns the melons immediately after they are harvested; or
 - (b) processed by or for the person who owns the melons immediately after they are harvested.
- (2) **Melon** means a fruit of any of the following species or varieties:
- (a) *Citrullus lanatus*, commonly called watermelon;
 - (b) *Cucumis melo*, commonly called rockmelon;
 - (c) *Cucumis melo* var. *cantalupensis*, commonly called charentais melon;
 - (d) *Cucumis melo* var. *inodorus*, commonly called honeydew or piel de sapo;
 - (e) *Cucumis melo* var. *makuwa*, commonly called Korean melon;
 - (f) *Cucumis melo* var. *reticulatus*, commonly called galia melon or hami melon;
 - (g) *Cucumis metuliferus*, commonly called horned melon.

50-2 Exemptions from the levy*Melons sold or processed after export*

- (1) Levy is not imposed on melons that are sold or processed after being exported from Australia.

Threshold exemption

- (2) Levy is not imposed on melons if:
- (a) the melons are sold by a person by retail sale in a financial year; and
 - (b) the total quantity of melons sold by the person by retail sale in that year is less than 20 tonnes.
- (3) Subclause (2) does not apply to melons covered by subclause (1).

50-3 Rate of the levy

The rate of the levy on melons is worked out using this table.

Melon levy	
Item	Rate of levy
1	The sum of the following components: <ul style="list-style-type: none"> (a) 0.3 cents per kilogram of the melons (the research and development component); (b) 0.1 cents per kilogram of the melons (the biosecurity activity component); (c) 0 cents per kilogram of the melons (the biosecurity response component)

50-4 Levy payer

The levy on melons is payable by the person who owns the melons immediately after they are harvested.

50-5 Application provision

Clause 50-1 applies in relation to melons that are sold or processed on or after 1 July 2025, whether the melons are harvested before, on or after that day.

Division 51—Nashi

51-1 Imposition of nashi levy

- (1) Levy is imposed on nashi that are harvested in Australia and are:
 - (a) sold by the person who owns the nashi immediately after they are harvested; or
 - (b) processed by or for the person who owns the nashi immediately after they are harvested.
- (2) *Nashi* means a fruit of the species *Pyrus pyrifolia*.

51-2 Exemptions from the levy

Nashi sold for stockfeed

- (1) Levy is not imposed by clause 51-1 on nashi that are sold for stockfeed.

Dried nashi

- (2) Levy is not imposed by clause 51-1 on the following:
 - (a) nashi that are sold for processing into dried nashi;
 - (b) nashi that are processed into dried nashi.

Note: See Division 45 for levy imposed on dried tree fruit.

Nashi processed into canned fruit

- (3) Levy is not imposed by clause 51-1 on the following:
 - (a) nashi that are sold for processing into canned fruit;
 - (b) nashi that are processed into canned fruit.

Nashi sold or processed after export

- (4) Levy is not imposed by clause 51-1 on nashi that are sold or processed after being exported from Australia.

Threshold exemption

- (5) Levy is not imposed by clause 51-1 on nashi that are sold by retail sale in a calendar year by, or that are processed in a calendar year by or for, the person who owns the nashi immediately after they are harvested if the sum of the following is 9 tonnes or less:
 - (a) the total quantity of nashi so sold by that person in that year;
 - (b) the total quantity of nashi processed by or for that person in that year.
- (6) Subclause (5) does not apply to nashi covered by subclause (1), (2), (3) or (4).

51-3 Rate of the levy

The rate of the levy on nashi is worked out using this table.

Nashi levy

Item **Rate of levy**

1	0 cents per kilogram of the nashi (the research and development component)
---	--

51-4 Levy payer

The levy on nashi is payable by the person who owns the nashi immediately after they are harvested.

51-5 Application provision

Clause 51-1 applies in relation to nashi that are sold or processed on or after 1 January 2025, whether the nashi are harvested before, on or after that day.

Division 52—Olives

52-1 Imposition of olive levy

- (1) Levy is imposed on olives that are:
 - (a) grown in Australia; and
 - (b) either:
 - (i) sold by the grower; or
 - (ii) processed by or for the grower.
- (2) *Olive* means a fruit of the species *Olea europaea*.

52-2 Exemptions from the levy

Olives sold or processed after export

- (1) Levy is not imposed on olives that are sold or processed after being exported from Australia.

Threshold exemption

- (2) Levy is not imposed on olives that are sold by retail sale in a period of 12 months beginning on 1 October by the grower, or that are processed by the grower in that period, if the sum of the following is less than \$100:
 - (a) the total amount of levy that the grower would otherwise be liable to pay on olives sold by the grower by retail sale in that period;
 - (b) the total amount of levy that the grower would otherwise be liable to pay on olives processed by the grower in that period.

52-3 Rate of the levy

The rate of the levy on olives is worked out using this table.

Olive levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none">(a) \$3 per tonne of the olives (the research and development component);(b) 10 cents per tonne of the olives (the biosecurity activity component);(c) 0 cents per tonne of the olives (the biosecurity response component)

52-4 Levy payer

The levy on olives is payable by the grower.

52-5 Application provision

Clause 52-1 applies in relation to olives that are sold or processed on or after 1 October 2025, whether the olives are grown before, on or after that day.

Division 53—Onions

53-1 Imposition of onion levy

- (1) Levy is imposed on onions that are harvested in Australia and are:
- (a) sold by the person who owns the onions immediately after they are harvested; or
 - (b) processed by or for the person who owns the onions immediately after they are harvested.
- (2) **Onion** means a bulb of the species *Allium cepa*, but does not include shallots (*Allium cepa* var. *aggregatum*).

53-2 Exemptions from the levy

Levy is not imposed on onions that are sold or processed after being exported from Australia.

53-3 Rate of the levy

The rate of the levy on onions is worked out using this table.

Onion levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"> (a) \$1 per tonne of the onions (the marketing component); (b) \$2.90 per tonne of the onions (the research and development component); (c) 10 cents per tonne of the onions (the biosecurity activity component); (d) 0 cents per tonne of the onions (the biosecurity response component); (e) 0 cents per tonne of the onions (the National Residue Survey component)

53-4 Levy payer

The levy on onions is payable by the person who owns the onions immediately after they are harvested.

53-5 Application provision

Clause 53-1 applies in relation to onions that are sold or processed on or after 1 January 2025, whether the onions are harvested before, on or after that day.

Division 54—Papaya

54-1 Imposition of papaya levy

- (1) Levy is imposed on papaya that is harvested in Australia and is:
 - (a) sold by the person who owns the papaya immediately after it is harvested;
or
 - (b) processed by or for the person who owns the papaya immediately after it is harvested.
- (2) **Papaya** means a fruit of the species *Carica papaya*.

Note: Papaya is also known as pawpaw, papaw and paw paw.

54-2 Exemptions from the levy

Papaya sold or processed after export

- (1) Levy is not imposed on papaya that is sold or processed after being exported from Australia.

Threshold exemption

- (2) Levy is not imposed on papaya if:
 - (a) the papaya is sold by a person by retail sale in a financial year; and
 - (b) the total amount of levy that the person would otherwise be liable to pay on papaya sold by the person by retail sale in that year is less than \$50.

54-3 Rate of the levy

The rate of the levy on papaya is worked out using this table.

Papaya levy	
Item	Rate of levy
1	For: <ol style="list-style-type: none">(a) papaya that is sold for processing; or(b) papaya that is processed; 0.25 cents per kilogram of the papaya (the research and development component)
2	For all other papaya, the sum of the following components: <ol style="list-style-type: none">(a) 1 cent per kilogram of the papaya (the marketing component);(b) 1 cent per kilogram of the papaya (the research and development component)

54-4 Levy payer

The levy on papaya is payable by the person who owns the papaya immediately after it is harvested.

54-5 Application provision

Clause 54-1 applies in relation to papaya that is sold or processed on or after 1 July 2025, whether the papaya is harvested before, on or after that day.

Division 55—Passionfruit

55-1 Imposition of passionfruit levy

- (1) Levy is imposed on passionfruit that is harvested in Australia and is:
 - (a) sold by the person who owns the passionfruit immediately after it is harvested; or
 - (b) processed by or for the person who owns the passionfruit immediately after it is harvested.
- (2) **Passionfruit** means a fruit of the species *Passiflora edulis*, including *P. edulis* f. *flavicarpa*.

55-2 Exemptions from the levy

Passionfruit sold or processed after export

- (1) Levy is not imposed on passionfruit that is sold or processed after being exported from Australia.

Threshold exemption

- (2) Levy is not imposed on passionfruit if:
 - (a) the passionfruit is sold by a person by retail sale in a financial year; and
 - (b) the total amount of levy that the person would otherwise be liable to pay on passionfruit sold by the person by retail sale in that year is less than \$100.

55-3 Rate of the levy

- (1) The rate of the levy on passionfruit is worked out using this table.

Passionfruit levy	
Item	Rate of levy
1	For: <ol style="list-style-type: none">(a) passionfruit that is sold for processing; or(b) passionfruit that is processed; the sum of the following components: <ol style="list-style-type: none">(c) 1.5 cents per kilogram of the passionfruit (the marketing component);(d) 1.5 cents per kilogram of the passionfruit (the research and development component)
2	For other passionfruit that is packed in passionfruit cartons, the sum of the following components: <ol style="list-style-type: none">(a) 20 cents per carton (the marketing component);(b) 20 cents per carton (the research and development component)
3	For all other passionfruit, the sum of the following components: <ol style="list-style-type: none">(a) 20 cents per 8 kilograms of the passionfruit (the marketing component);(b) 20 cents per 8 kilograms of the passionfruit (the research and development component)

- (2) ***Passionfruit carton*** means an 18 litre container of a kind ordinarily used in the Australian horticultural industry for packing passionfruit.

55-4 Levy payer

The levy on passionfruit is payable by the person who owns the passionfruit immediately after it is harvested.

55-5 Application provision

Clause 55-1 applies in relation to passionfruit that is sold or processed on or after 1 July 2025, whether the passionfruit is harvested before, on or after that day.

Division 56—Persimmons

56-1 Imposition of persimmon levy

- (1) Levy is imposed on persimmons that are harvested in Australia and are:
 - (a) sold by the person who owns the persimmons immediately after they are harvested; or
 - (b) processed by or for the person who owns the persimmons immediately after they are harvested.
- (2) *Persimmon* means a fruit of the species *Diospyros kaki*.

56-2 Exemptions from the levy

Persimmons sold or processed after export

- (1) Levy is not imposed on persimmons that are sold or processed after being exported from Australia.

Threshold exemption

- (2) Levy is not imposed on persimmons if:
 - (a) the persimmons are sold by a person by retail sale in a financial year; and
 - (b) the total amount of levy that the person would otherwise be liable to pay on persimmons sold by the person by retail sale in that year is less than \$100.

56-3 Rate of the levy

The rate of the levy on persimmons is worked out using this table.

Persimmon levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none">(a) 2.5 cents per kilogram of the persimmons (the marketing component);(b) 3.75 cents per kilogram of the persimmons (the research and development component)

56-4 Levy payer

The levy on persimmons is payable by the person who owns the persimmons immediately after they are harvested.

56-5 Application provision

Clause 56-1 applies in relation to persimmons that are sold or processed on or after 1 July 2025, whether the persimmons are harvested before, on or after that day.

Division 57—Pineapples

57-1 Imposition of pineapple levy

- (1) Levy is imposed on pineapples that are harvested in Australia and are:
 - (a) sold by the person who owns the pineapples immediately after they are harvested; or
 - (b) processed by or for the person who owns the pineapples immediately after they are harvested.
- (2) *Pineapple* means a fruit of any species of the genus *Ananas*.

57-2 Exemptions from the levy

Pineapples sold or processed after export

- (1) Levy is not imposed on pineapples that are sold or processed after being exported from Australia.

Threshold exemption

- (2) Levy is not imposed on pineapples if:
 - (a) the pineapples are sold by a person by retail sale in a financial year; and
 - (b) the total quantity of pineapples sold by the person by retail sale in that year is 30 tonnes or less.
- (3) Subclause (2) does not apply to pineapples covered by subclause (1).

57-3 Rate of the levy

The rate of the levy on pineapples is worked out using this table.

Pineapple levy	
Item	Rate of levy
1	For: <ol style="list-style-type: none">(a) pineapples that are sold for processing; or(b) pineapples that are processed; the sum of the following components: <ol style="list-style-type: none">(c) \$1.90 per tonne of the pineapples (the research and development component);(d) 10 cents per tonne of the pineapples (the biosecurity activity component);(e) \$0 per tonne of the pineapples (the biosecurity response component)
2	For all other pineapples, the sum of the following components: <ol style="list-style-type: none">(a) \$2 per tonne of the pineapples (the marketing component);(b) \$2.90 per tonne of the pineapples (the research and development component);(c) 10 cents per tonne of the pineapples (the biosecurity activity component);(d) \$0 per tonne of the pineapples (the biosecurity response component)

57-4 Levy payer

The levy on pineapples is payable by the person who owns the pineapples immediately after they are harvested.

57-5 Application provision

Clause 57-1 applies in relation to pineapples that are sold or processed on or after 1 July 2025, whether the pineapples are harvested before, on or after that day.

Division 58—Potatoes

58-1 Imposition of potato levy

Sale of potatoes

- (1) Levy is imposed on potatoes that are:
 - (a) harvested in Australia; and
 - (b) sold by the person who owns the potatoes immediately after they are harvested.

Processing of potatoes

- (2) Levy is imposed on potatoes that are:
 - (a) harvested in Australia; and
 - (b) processed at a processing establishment in Australia.

Definitions

- (3) **Potato** means a tuber of the species *Solanum tuberosum*.

58-2 Exemptions from the levy

Sale exemptions

- (1) Levy is not imposed by subclause 58-1(1) on potatoes that are sold for stockfeed.
- (2) Levy is not imposed by subclause 58-1(1) on potatoes that are sold after being exported from Australia.
- (3) Levy is not imposed by subclause 58-1(1) on potatoes if:
 - (a) the potatoes are sold by a person by retail sale in a calendar year; and
 - (b) the total quantity of potatoes sold by the person by retail sale in that year is less than 100 tonnes.
- (4) Subclause (3) does not apply to potatoes covered by subclause (1) or (2).

Processing exemptions

- (5) Levy is not imposed by subclause 58-1(2) on potatoes processed at a processing establishment if the business carried out at the establishment is not wholly or substantially a business of processing plant products.
- (6) Levy is not imposed by subclause 58-1(2) on potatoes if:
 - (a) the potatoes are processed in a calendar year at a processing establishment in Australia; and
 - (b) the total quantity of potatoes processed at that establishment in that year is less than 100 tonnes.

58-3 Rate of the levy*Sale of potatoes*

- (1) The rate of the levy imposed by subclause 58-1(1) on potatoes is worked out using this table.

Potato levy	
Item	Rate of levy
1	The sum of the following components: (a) 48 cents per tonne of the potatoes (the research and development component); (b) 2 cents per tonne of the potatoes (the biosecurity activity component); (c) 10 cents per tonne of the potatoes (the biosecurity response component); (d) 0 cents per tonne of the potatoes (the National Residue Survey component)

Processing of potatoes

- (2) The rate of the levy imposed by subclause 58-1(2) on potatoes is worked out using this table.

Potato levy	
Item	Rate of levy
1	The sum of the following components: (a) 49 cents per tonne of the potatoes (the research and development component); (b) 1 cent per tonne of the potatoes (the biosecurity activity component); (c) 0 cents per tonne of the potatoes (the National Residue Survey component)

58-4 Levy payer*Sale of potatoes*

- (1) The levy imposed by subclause 58-1(1) on potatoes is payable by the person who owns the potatoes immediately after they are harvested.

Processing of potatoes

- (2) The levy imposed by subclause 58-1(2) on potatoes is payable by the person who owns the potatoes at the time at which the potatoes begin to be processed.

58-5 Application provision

Clause 58-1 applies in relation to potatoes that are sold or processed on or after 1 January 2025, whether the potatoes are harvested before, on or after that day.

Division 59—Prunes

59-1 Imposition of prune levy

- (1) Levy is imposed on prunes, where the fruit is harvested in Australia and one of the following applies:
- (a) the fruit is dried in Australia outside a packing house and the prunes are delivered to a packing house in Australia by or on behalf of the person who owns the fruit immediately after it is harvested;
 - (b) the fruit is delivered to a packing house in Australia by or on behalf of the person who owns the fruit immediately after it is harvested and the fruit is dried at the packing house;
 - (c) the fruit is dried in Australia and the prunes are sold by the person who owns the fruit immediately after it is harvested;
 - (d) the fruit is dried in Australia and the prunes are used in Australia by the person who owns the fruit immediately after it is harvested in the production of other goods.
- (2) **Prune** means a fruit of the species *Prunus domestica*, dried whole with the pit retained.

59-2 Exemptions from the levy

Levy previously imposed

- (1) Levy is not imposed by clause 59-1 on particular prunes if levy under that clause has previously been imposed on the prunes.

Prunes sold after export

- (2) Levy is not imposed by clause 59-1 on prunes that are sold after being exported from Australia.

59-3 Rate of the levy

The rate of the levy on prunes is worked out using this table.

Prune levy	
Item	Rate of levy
1	\$13 per tonne of the prunes (the research and development component)

59-4 Levy payer

The levy on prunes is payable by the person who owns the fruit immediately after it is harvested.

59-5 Application provisions

- (1) Paragraph 59-1(1)(a) applies in relation to prunes that are delivered to a packing house on or after 1 October 2025, whether the fruit is harvested or dried before, on or after that day.
- (2) Paragraph 59-1(1)(b) applies in relation to fruit that is dried on or after 1 October 2025, whether the fruit is harvested or delivered before, on or after that day.
- (3) Paragraph 59-1(1)(c) applies in relation to prunes that are sold on or after 1 October 2025, whether the fruit is harvested or dried before, on or after that day.
- (4) Paragraph 59-1(1)(d) applies in relation to prunes that are used on or after 1 October 2025, whether the fruit is harvested or dried before, on or after that day.

Division 60—Rubus (raspberry, blackberry etc.)

60-1 Imposition of rubus levy

- (1) Levy is imposed on rubus that is:
 - (a) harvested in Australia; and
 - (b) sold by the person who owns the rubus immediately after it is harvested.
- (2) **Rubus** means a fruit of:
 - (a) any species of the genus *Rubus*; or
 - (b) any hybrid within that genus.

Note: Rubus includes raspberries, blackberries and hybrid brambles such as silvanberries, boysenberries, loganberries, youngberries and marionberries but does not include strawberries, blueberries or a fruit of any species of the genus *Ribes* such as gooseberries, red currants, black currants and white currants.

60-2 Exemptions from the levy

Levy is not imposed on rubus that:

- (a) is sold by retail sale; or
- (b) is sold for processing; or
- (c) is sold after being exported from Australia.

60-3 Rate of the levy

The rate of the levy on rubus is worked out using this table.

Rubus levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none">(a) 0 cents per kilogram of the rubus (the marketing component);(b) 2 cents per kilogram of the rubus (the research and development component);(c) 2 cents per kilogram of the rubus (the biosecurity activity component)

60-4 Levy payer

The levy on rubus is payable by the person who owns the rubus immediately after it is harvested.

60-5 Application provision

Clause 60-1 applies in relation to rubus that is sold on or after 1 July 2025, whether the rubus is harvested before, on or after that day.

Division 61—Stone fruit

61-1 Imposition of stone fruit levy

- (1) Levy is imposed on stone fruit that is harvested in Australia and is:
- (a) sold by the person who owns the stone fruit immediately after it is harvested; or
 - (b) processed by or for the person who owns the stone fruit immediately after it is harvested.
- (2) **Stone fruit** means a fruit of:
- (a) any of the following species:
 - (i) *Prunus domestica*, *Prunus salicina*, *Prunus besseyi*, *Prunus americana*, *Prunus nigra*, *Prunus munsoniana*, *Prunus insititia*, *Prunus cerasifera* or *Prunus spinosa*, commonly called plum;
 - (ii) *Prunus armeniaca*, commonly called apricot;
 - (iii) *Prunus persica*, commonly called nectarine or peach; or
 - (b) a hybrid between any of those species.

61-2 Exemptions from the levy

Stone fruit sold for processing

- (1) Levy is not imposed by clause 61-1 on stone fruit that is sold for processing.

Note: If the stone fruit is sold for processing into dried fruit, see Division 45 for levy imposed on dried tree fruit and see Division 59 for levy imposed on prunes.

Dried fruit

- (2) Levy is not imposed by clause 61-1 on stone fruit that is processed into dried fruit.

Note: See Division 45 for levy imposed on dried tree fruit and see Division 59 for levy imposed on prunes.

Stone fruit sold or processed after export

- (3) Levy is not imposed by clause 61-1 on stone fruit that is sold or processed after being exported from Australia.

61-3 Rate of the levy

The rate of the levy on stone fruit is worked out using this table.

Stone fruit levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"> (a) 0 cents per kilogram of the stone fruit (the marketing component); (b) 0.98 cents per kilogram of the stone fruit (the research and development component); (c) 0.02 cents per kilogram of the stone fruit (the biosecurity activity component);

Stone fruit levy

Item Rate of levy

(d) 0 cents per kilogram of the stone fruit (the biosecurity response component);

(e) 0 cents per kilogram of the stone fruit (the National Residue Survey component)

61-4 Levy payer

The levy on stone fruit is payable by the person who owns the stone fruit immediately after it is harvested.

61-5 Application provision

Clause 61-1 applies in relation to stone fruit that is sold or processed on or after 1 July 2025, whether the stone fruit is harvested before, on or after that day.

Division 62—Strawberries

62-1 Imposition of strawberry runner levy

- (1) Levy is imposed on strawberry runners that are purchased by a person, whether from a person who carries on operations in or outside Australia, for use in the commercial production of strawberries in Australia.

Note: For when strawberry runners are purchased, see clause 62-4.

- (2) **Strawberry runner** means:
- a daughter plant originating at a node on the stolon of a mother plant of the species *Fragaria X Ananassa*; or
 - a plant produced by tissue culture to propagate the species *Fragaria X Ananassa*.
- (3) **Strawberry** means a fruit of the species *Fragaria X Ananassa*.

62-2 Rate of the levy

- (1) The rate of the levy on strawberry runners is worked out using this table.

Strawberry runner levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"> \$7.87 multiplied by the number worked out under subclause (2) (the research and development component); 13 cents multiplied by the number worked out under subclause (2) (the biosecurity activity component); 0 cents multiplied by the number worked out under subclause (2) (the biosecurity response component)

- (2) The number is:
- if the number of strawberry runners purchased is 1,000 or more—the number of runners purchased divided by 1,000 and rounded up, if necessary, to the nearest whole number; or
 - if the number of strawberry runners purchased is less than 1,000—1.

Example 1: Assume 10,000 strawberry runners are purchased for use in the production of strawberries. Since the number of runners purchased is a multiple of 1,000, the relevant number is 10 (10,000 divided by 1,000 with no rounding up required). The rate is \$78.70 ($\7.87×10) + \$1.30 (13 cents \times 10) = \$80.

Example 2: Assume 4,800 strawberry runners are purchased for use in the production of strawberries. Since the number of runners purchased is more than 1,000 but not a multiple of 1,000, the relevant number is 5 (4,800 divided by 1,000, which is 4.8 and rounded up to 5). The rate is \$39.35 ($\7.87×5) + 65 cents (13 cents \times 5) = \$40.

Example 3: Assume 800 strawberry runners are purchased for use in the production of strawberries. Since the number of runners purchased is less than 1,000, the relevant number is 1. The rate is \$7.87 ($\7.87×1) + 13 cents (13 cents \times 1) = \$8.

62-3 Levy payer

The levy on strawberry runners is payable by the person who purchased the strawberry runners.

62-4 When are strawberry runners purchased?

For the purpose of this Division, strawberry runners are taken to be purchased when the purchase price is paid in full.

62-5 Application provision

Clause 62-1 applies in relation to strawberry runners that are purchased on or after 1 July 2025.

Division 63—Sweet potatoes

63-1 Imposition of sweet potato levy

- (1) Levy is imposed on sweet potatoes that are harvested in Australia and are:
 - (a) sold by the person who owns the sweet potatoes immediately after they are harvested; or
 - (b) processed by or for the person who owns the sweet potatoes immediately after they are harvested.
- (2) *Sweet potato* means the starchy, storage roots of the species known as *Ipomoea batatas*.

63-2 Exemptions from the levy

Levy is not imposed on sweet potatoes that are sold or processed after being exported from Australia.

63-3 Rate of the levy

- (1) The rate of the levy on sweet potatoes is worked out using this table.

Sweet potato levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none">(a) 0% of the value of the sweet potatoes (the marketing component);(b) 0.485% of the value of the sweet potatoes (the research and development component);(c) 0.0150% of the value of the sweet potatoes (the biosecurity activity component);(d) 0% of the value of the sweet potatoes (the biosecurity response component)

- (2) The *value* of sweet potatoes is:
 - (a) for sweet potatoes that are sold—the sale price of the sweet potatoes; or
 - (b) for sweet potatoes that are processed—the market value of the sweet potatoes on the day the sweet potatoes begin to be processed.

Note: Section 22 of the Act has the effect that the reference to the sale price of sweet potatoes is taken not to include the net GST.

63-4 Levy payer

The levy on sweet potatoes is payable by the person who owns the sweet potatoes immediately after they are harvested.

63-5 Application provision

Clause 63-1 applies in relation to sweet potatoes that are sold or processed on or after 1 July 2025, whether the sweet potatoes are harvested before, on or after that day.

Division 64—Vegetables

64-1 Imposition of vegetable levy

- (1) Levy is imposed on vegetables that are harvested in Australia and are:
 - (a) sold by the person who owns the vegetables immediately after they are harvested; or
 - (b) processed by or for the person who owns the vegetables immediately after they are harvested.
- (2) Without limiting subclause (1), that subclause applies to shallots (*Allium cepa* var. *aggregatum*) and parsley (*Petroselinum crispum*).
- (3) Subclause (1) does not apply to the following:
 - (a) other herbs;
 - (b) asparagus (*Asparagus officinalis*);
 - (c) garlic (*Allium sativum*);
 - (d) onions;
 - (e) melons;
 - (f) potatoes;
 - (g) seed sprouts;
 - (h) sweet potatoes;
 - (i) tomatoes (*Solanum lycopersicum*).

Note: **Melon** is defined by clause 50-1 of this Schedule to cover certain species or varieties, such as watermelon, rockmelon and honeydew. These are not covered by subclause (1) of this clause.

However, other species or varieties of melon, such as pumpkin and cucumber, may be covered by subclause (1) of this clause.

64-2 Exemptions from the levy

Levy is not imposed on vegetables that are sold or processed after being exported from Australia.

64-3 Rate of the levy

- (1) The rate of the levy on vegetables is worked out using this table.

Vegetable levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none">(a) 0.485% of the value of the vegetables (the research and development component);(b) 0.0150% of the value of the vegetables (the biosecurity activity component);(c) 0.01% of the value of the vegetables (the biosecurity response component)

- (2) The **value** of vegetables is:
 - (a) for vegetables that are sold—the sale price of the vegetables; or

- (b) for vegetables that are processed—the market value of the vegetables on the day the vegetables begin to be processed.

Note: Section 22 of the Act has the effect that the reference to the sale price of vegetables is taken not to include the net GST.

64-4 Levy payer

The levy on vegetables is payable by the person who owns the vegetables immediately after they are harvested.

64-5 Application provision

Clause 64-1 applies in relation to vegetables that are sold or processed on or after 1 July 2025, whether the vegetables are harvested before, on or after that day.

Part 2-4—Viticulture

Division 65—Introduction

65-1 Simplified outline of this Part

There are 4 viticulture levies.

First, table grapes levy is imposed on table grapes that are harvested in Australia and sold.

Second, dried grapes levy is imposed on dried grapes if:

- (a) the grapes were grown and dried in Australia and the dried grapes were delivered to a packing house in Australia, sold or used in Australia in the production of other goods; or
- (b) the grapes were grown in Australia and then dried at a packing house in Australia.

Third, grapes research levy is imposed on fresh grapes, dried grapes or grape juice delivered to grape processing premises in Australia.

Fourth, wine grapes levy is imposed on fresh grapes, dried grapes or grape juice used at a winery in Australia in wine-making.

There are levy exemptions for the first 3 levies.

Division 66—Table grapes levy

66-1 Imposition of table grapes levy

Levy is imposed on table grapes that are:

- (a) harvested in Australia; and
- (b) sold by the person who owns the grapes immediately after they are harvested.

66-2 Exemptions from the levy

Table grapes sold after export

- (1) Levy is not imposed by clause 66-1 on table grapes that are sold after being exported from Australia.

Threshold exemption

- (2) Levy is not imposed by clause 66-1 on table grapes if:
 - (a) the grapes are sold by a person by retail sale in a financial year; and
 - (b) the total quantity of table grapes sold by the person by retail sale in that year is 5,000 kilograms or less.
- (3) Subclause (2) does not apply to table grapes covered by subclause (1).

66-3 Rate of the levy

The rate of the levy imposed by clause 66-1 on table grapes is worked out using this table.

Table grapes levy	
Item	Rate of levy
1	The sum of the following components: <ul style="list-style-type: none"> (a) 0.5 cents per kilogram of the grapes (the marketing component); (b) 0.5 cents per kilogram of the grapes (the research and development component); (c) 0 cents per kilogram of the grapes (the biosecurity response component); (d) 0 cents per kilogram of the grapes (the National Residue Survey component)

66-4 Levy payer

The levy imposed by clause 66-1 on table grapes is payable by the person who owns the grapes immediately after they are harvested.

66-5 Application provision

Clause 66-1 applies in relation to table grapes that are sold on or after 1 July 2025, whether the grapes are harvested before, on or after that day.

Division 67—Dried grapes levy

67-1 Imposition of dried grapes levy

Levy is imposed on dried grapes, where the grapes are grown in Australia and one of the following applies:

- (a) the grapes are dried in Australia outside a packing house and the dried grapes are delivered to a packing house in Australia by or on behalf of the grower of the grapes;
- (b) the grapes are delivered to a packing house in Australia by or on behalf of the grower of the grapes and the grapes are dried at the packing house;
- (c) the grapes are dried in Australia and the dried grapes are sold by the grower of the grapes;
- (d) the grapes are dried in Australia and the dried grapes are used in Australia by the grower of the grapes in the production of other goods.

67-2 Exemptions from the levy

Levy previously imposed

- (1) Levy is not imposed by clause 67-1 on particular dried grapes if levy under that clause has previously been imposed on the dried grapes.

Dried grapes sold after export

- (2) Levy is not imposed by clause 67-1 on dried grapes that are sold after being exported from Australia.

67-3 Rate of the levy

The rate of the levy imposed by clause 67-1 on dried grapes is worked out using this table.

Dried grapes levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"> (a) \$7 per tonne of the dried grapes (the marketing component); (b) \$11 per tonne of the dried grapes (the research and development component); (c) \$1 per tonne of the dried grapes (the biosecurity activity component); (d) \$0 per tonne of the dried grapes (the biosecurity response component)

67-4 Levy payer

The levy imposed by clause 67-1 on dried grapes is payable by the grower of the grapes.

67-5 Application provisions

- (1) Paragraph 67-1(a) applies in relation to dried grapes that are delivered to a packing house on or after 1 January 2025, whether the grapes are grown or dried before, on or after that day.
- (2) Paragraph 67-1(b) applies in relation to grapes that are dried on or after 1 January 2025, whether the grapes are grown or delivered before, on or after that day.
- (3) Paragraph 67-1(c) applies in relation to dried grapes that are sold on or after 1 January 2025, whether the grapes are grown or dried before, on or after that day.
- (4) Paragraph 67-1(d) applies in relation to dried grapes that are used on or after 1 January 2025, whether the grapes are grown or dried before, on or after that day.

Division 68—Grapes research levy

68-1 Imposition of grapes research levy

- (1) Levy is imposed on:
 - (a) fresh grapes that are grown in Australia and delivered to grape processing premises in Australia; or
 - (b) dried grapes, where the grapes were grown and dried in Australia and the dried grapes then delivered to grape processing premises in Australia; or
 - (c) grape juice that is delivered to grape processing premises in Australia.
- (2) Premises are ***grape processing premises*** during a financial year if the sum of the following is at least 5 tonnes during that year or either of the last 2 financial years:
 - (a) the total quantity of fresh grapes processed at the premises;
 - (b) in relation to each quantity of dried grapes processed at the premises—the fresh grape equivalent of those dried grapes;
 - (c) in relation to each quantity of grape juice processed at the premises—the fresh grape equivalent of that grape juice.

Note: See section 5 of this instrument for the definition of ***fresh grape equivalent***.

68-2 Exemptions from the levy

Dried grapes levy

- (1) Levy is not imposed by clause 68-1 on dried grapes if levy is imposed on those grapes under Division 67 of this Part.

Grape juice exemption

- (2) Levy is not imposed by clause 68-1 on grape juice that is delivered to grape processing premises in a financial year if the grape juice was concentrated or extracted at:
 - (a) other grape processing premises; or
 - (b) premises where the principal activity carried on during that year was the processing of fresh grapes, dried grapes or grape juice.

Threshold exemption

- (3) Levy is not imposed by clause 68-1 on fresh grapes, dried grapes or grape juice delivered to grape processing premises in Australia in a financial year if the sum of the following is less than 20 tonnes:
 - (a) the total quantity of fresh grapes processed at those premises in that year;
 - (b) in relation to each quantity of dried grapes processed at those premises in that year—the fresh grape equivalent of those dried grapes;
 - (c) in relation to each quantity of grape juice processed at those premises in that year—the fresh grape equivalent of that grape juice.

Note: See section 5 of this instrument for the definition of ***fresh grape equivalent***.

68-3 Rate of the levy

The rate of the levy imposed by clause 68-1 on fresh grapes, dried grapes or grape juice delivered to grape processing premises is worked out using this table.

Grapes research levy	
Item	Rate of levy
1	For fresh grapes, the sum of the following components: (a) \$1.984 per tonne of the fresh grapes (the research and development component); (b) 1.6 cents per tonne of the fresh grapes (the biosecurity activity component); (c) 0 cents per tonne of the fresh grapes (the biosecurity response component)
2	For dried grapes, the sum of the following components: (a) \$1.984 per tonne of the fresh grape equivalent of the dried grapes (the research and development component); (b) 1.6 cents per tonne of the fresh grape equivalent of the dried grapes (the biosecurity activity component); (c) 0 cents per tonne of the fresh grape equivalent of the dried grapes (the biosecurity response component)
3	For grape juice, the sum of the following components: (a) \$1.984 per tonne of the fresh grape equivalent of the grape juice (the research and development component); (b) 1.6 cents per tonne of the fresh grape equivalent of the grape juice (the biosecurity activity component); (c) 0 cents per tonne of the fresh grape equivalent of the grape juice (the biosecurity response component)

Note: See section 5 of this instrument for the definition of *fresh grape equivalent*.

68-4 Levy payer

The levy imposed by clause 68-1 on fresh grapes, dried grapes or grape juice delivered to grape processing premises is payable by the person who owns the fresh grapes, dried grapes or grape juice immediately before the delivery.

68-5 Application provisions

- (1) Paragraph 68-1(1)(a) applies in relation to fresh grapes that are delivered to grape processing premises on or after 1 July 2025, whether the grapes are grown before, on or after that day.
- (2) Paragraph 68-1(1)(b) applies in relation to dried grapes that are delivered to grape processing premises on or after 1 July 2025, whether the grapes are grown or dried before, on or after that day.
- (3) Paragraph 68-1(1)(c) applies in relation to grape juice that is delivered to grape processing premises on or after 1 July 2025, whether the grape juice is produced before, on or after that day.

Division 69—Wine grapes levy

69-1 Imposition of wine grapes levy

- (1) Levy is imposed on the following:
- (a) fresh grapes that are grown in Australia and used at a winery in Australia in wine-making;
 - (b) dried grapes, where the grapes were grown and dried in Australia and the dried grapes used at a winery in Australia in wine-making;
 - (c) grape juice that is used at a winery in Australia in wine-making.
- (2) **Wine-making** means:
- (a) a step in the manufacture of wine (including wine used, or intended for use, in the manufacture of brandy); or
 - (b) a step in the production of grape spirit suitable for the fortifying of wine or the manufacture of brandy; or
 - (c) the addition of single-strength grape juice or concentrated grape juice to wine;
- but does not include:
- (d) the extraction of juice from grapes; or
 - (e) the concentration of grape juice.
- (3) Premises are a **winery** during a financial year if the sum of the following is at least 5 tonnes during that year or either of the last 2 financial years:
- (a) the total quantity of fresh grapes used in wine-making at the premises;
 - (b) in relation to each quantity of dried grapes used in wine-making at the premises—the fresh grape equivalent of those dried grapes;
 - (c) in relation to each quantity of grape juice used in wine-making at the premises—the fresh grape equivalent of that grape juice.

Note: See section 5 of this instrument for the definition of **fresh grape equivalent**.

69-2 Rate of the levy

- (1) The rate of the levy imposed by clause 69-1 on fresh grapes, dried grapes or grape juice used at a winery in a financial year in wine-making is worked out using this table.

Wine grapes levy	
Item	Rate of levy
1	For fresh grapes, the sum of the following components: <ol style="list-style-type: none"> (a) the amount worked out under subclause (2) (the marketing component); (b) \$4.976 per tonne of the fresh grapes (the research and development component); (c) 2.4 cents per tonne of the fresh grapes (the biosecurity activity component); (d) 0 cents per tonne of the fresh grapes (the biosecurity response component)
2	For dried grapes, the sum of the following components: <ol style="list-style-type: none"> (a) the amount worked out under subclause (3) (the marketing component); (b) \$4.976 per tonne of the fresh grape equivalent of the dried grapes (the research and

Wine grapes levy

Item	Rate of levy
	development component);
	(c) 2.4 cents per tonne of the fresh grape equivalent of the dried grapes (the biosecurity activity component);
	(d) 0 cents per tonne of the fresh grape equivalent of the dried grapes (the biosecurity response component)
3	For grape juice, the sum of the following components:
	(a) the amount worked out under subclause (4) (the marketing component);
	(b) \$4.976 per tonne of the fresh grape equivalent of the grape juice (the research and development component);
	(c) 2.4 cents per tonne of the fresh grape equivalent of the grape juice (the biosecurity activity component);
	(d) 0 cents per tonne of the fresh grape equivalent of the grape juice (the biosecurity response component)

Marketing component

- (2) For the purposes of item 1 of the table in subclause (1), the amount is worked out using this table.

Marketing component

Item	If the total quantity, in tonnes, of fresh grapes used at the winery in the year is:	The amount is:
1	Not more than 10	\$200
2	More than 10 but not more than 3,000	\$180 + \$4.20 for each tonne
3	More than 3,000 but not more than 6,000	\$12,780 + \$3.80 for each tonne over 3,000 tonnes
4	More than 6,000 but not more than 9,000	\$24,180 + \$2 for each tonne over 6,000 tonnes
5	More than 9,000 but not more than 12,000	\$30,180 + \$1.30 for each tonne over 9,000 tonnes
6	More than 12,000 but not more than 20,000	\$34,080 + \$0.60 for each tonne over 12,000 tonnes
7	More than 20,000 but not more than 40,000	\$38,880 + \$0.50 for each tonne over 20,000 tonnes
8	More than 40,000	\$48,880 + \$0.40 for each tonne over 40,000 tonnes

- (3) For the purposes of item 2 of the table in subclause (1), the amount is worked out using this table.

Marketing component

Item	If the total quantity, in tonnes, of the fresh grape equivalent of the dried grapes used at the winery in the year is:	The amount is:
1	Not more than 10	\$200

Marketing component

Item	If the total quantity, in tonnes, of the fresh grape equivalent of the dried grapes used at the winery in the year is:	The amount is:
2	More than 10 but not more than 3,000	\$180 + \$4.20 for each tonne
3	More than 3,000 but not more than 6,000	\$12,780 + \$3.80 for each tonne over 3,000 tonnes
4	More than 6,000 but not more than 9,000	\$24,180 + \$2 for each tonne over 6,000 tonnes
5	More than 9,000 but not more than 12,000	\$30,180 + \$1.30 for each tonne over 9,000 tonnes
6	More than 12,000 but not more than 20,000	\$34,080 + \$0.60 for each tonne over 12,000 tonnes
7	More than 20,000 but not more than 40,000	\$38,880 + \$0.50 for each tonne over 20,000 tonnes
8	More than 40,000	\$48,880 + \$0.40 for each tonne over 40,000 tonnes

(4) For the purposes of item 3 of the table in subclause (1), the amount is worked out using this table.

Marketing component

Item	If the total quantity, in tonnes, of the fresh grape equivalent of the grape juice used at the winery in the year is:	The amount is:
1	Not more than 10	\$200
2	More than 10 but not more than 3,000	\$180 + \$4.20 for each tonne
3	More than 3,000 but not more than 6,000	\$12,780 + \$3.80 for each tonne over 3,000 tonnes
4	More than 6,000 but not more than 9,000	\$24,180 + \$2 for each tonne over 6,000 tonnes
5	More than 9,000 but not more than 12,000	\$30,180 + \$1.30 for each tonne over 9,000 tonnes
6	More than 12,000 but not more than 20,000	\$34,080 + \$0.60 for each tonne over 12,000 tonnes
7	More than 20,000 but not more than 40,000	\$38,880 + \$0.50 for each tonne over 20,000 tonnes
8	More than 40,000	\$48,880 + \$0.40 for each tonne over 40,000 tonnes

Note: See section 5 of this instrument for the definition of *fresh grape equivalent*.

69-3 Levy payer

The levy imposed by clause 69-1 on goods that are fresh grapes, dried grapes or grape juice used at a winery in wine-making is payable by the person who owns the goods at the time at which the goods begin to be so used.

69-4 Application provisions

- (1) Paragraph 69-1(1)(a) applies in relation to fresh grapes that are used at a winery on or after 1 July 2025, whether the grapes are grown before, on or after that day.
- (2) Paragraph 69-1(1)(b) applies in relation to dried grapes that are used at a winery on or after 1 July 2025, whether the grapes are grown or dried before, on or after that day.
- (3) Paragraph 69-1(1)(c) applies in relation to grape juice that is used at a winery on or after 1 July 2025, whether the grape juice is produced before, on or after that day.

Part 2-5—Other plants and plant products

Division 71—Introduction

71-1 Simplified outline of this Part

Nursery products

Nursery container levy is imposed on containers that are purchased, are designed to be immediate containers of nursery products and are for the purpose of nursery products in a growing medium being placed in the containers in Australia.

Tea tree oil

Tea tree oil levy is imposed on tea tree oil that is distilled in Australia and sold. There is a \$25 threshold exemption.

Turf

Turf levy is imposed on turf that is harvested in Australia and sold. There is a 20,000 square metre threshold exemption.

Division 73—Nursery products

73-1 Imposition of nursery container levy

Levy is imposed on containers if:

- (a) the containers are purchased by a person (whether from a person who carries on operations in or outside Australia); and
- (b) the containers are designed to be immediate containers of nursery products; and
- (c) the purchase is for the purpose of nursery products in a growing medium being placed in the containers in Australia; and
- (d) the purchase is the last purchase of the containers before nursery products in a growing medium in the containers are to be:
 - (i) sold; or
 - (ii) used in the commercial production of other goods.

Note: For when containers are purchased, see clause 73-4.

73-2 Rate of the levy

The rate of the levy on containers that are the subject of the last purchase referred to in clause 73-1 is worked out using this table.

Nursery container levy	
Item	Rate of levy
1	The sum of the following components: <ul style="list-style-type: none">(a) 2% of the amount paid for the containers (the marketing component);(b) 2.75% of the amount paid for the containers (the research and development component);(c) 0.25% of the amount paid for the containers (the biosecurity activity component);(d) 0% of the amount paid for the containers (the biosecurity response component)

73-3 Levy payer

The levy on containers that are the subject of the last purchase referred to in clause 73-1 is payable by the person who purchased the containers.

73-4 When are containers purchased?

For the purpose of this Division:

- (a) containers are taken to be purchased by a person from a person who carries on operations in Australia when the first payment for the containers is made, whether the payment represents the whole, or a part, of the purchase price for the containers; and
- (b) containers are taken to be purchased by a person (the **first person**) from a person who carries on operations outside Australia but does not carry on any operations in Australia when the first person takes possession of the containers.

73-5 Application provision

Clause 73-1 applies in relation to containers that are purchased on or after 1 July 2025.

Division 74—Tea tree oil

74-1 Imposition of tea tree oil levy

- (1) Levy is imposed on tea tree oil that is:
 - (a) distilled in Australia; and
 - (b) sold by the person who owns the tea tree oil immediately after it is distilled.
- (2) **Tea tree oil** means oil distilled from *Melaleuca alternifolia* in accordance with the standard produced by the International Organization for Standardization and known as ISO 4730:2017 *Essential oil of Melaleuca, terpinen-4-ol type (Tea Tree oil)*, as in force from time to time.

74-2 Exemptions from the levy

Tea tree oil sold after export

- (1) Levy is not imposed on tea tree oil that is sold after being exported from Australia.

Threshold exemption

- (2) Levy is not imposed on tea tree oil if:
 - (a) the tea tree oil is sold by a person by retail sale in a financial year; and
 - (b) the total amount of levy that the person would otherwise be liable to pay on tea tree oil sold by the person by retail sale in that year is less than \$25.

74-3 Rate of the levy

The rate of the levy on tea tree oil is worked out using this table.

Tea tree oil levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none">(a) 25 cents per kilogram of the tea tree oil (the research and development component);(b) 0 cents per kilogram of the tea tree oil (the biosecurity response component)

74-4 Levy payer

The levy on tea tree oil is payable by the person who owns the tea tree oil immediately after it is distilled.

74-5 Application provision

Clause 74-1 applies in relation to tea tree oil that is sold on or after 1 July 2025, whether the tea tree oil is distilled before, on or after that day.

Division 75—Turf

75-1 Imposition of turf levy

- (1) Levy is imposed on turf that is:
 - (a) harvested in Australia; and
 - (b) sold by the person who owns the turf immediately after it is harvested.
- (2) **Turf** means a living grass species that forms a uniform ground cover.

75-2 Exemptions from the levy

Turf sold after export

- (1) Levy is not imposed on turf that is sold after being exported from Australia.

Threshold exemption

- (2) Levy is not imposed on turf that is sold in a financial year by the person who owns the turf immediately after it is harvested if the sum of the following is 20,000 square metres or less:
 - (a) the total quantity of turf that is owned by the person immediately after it is harvested and that is sold by the person in that year;
 - (b) the total quantity of turf the person exports from Australia in that year.
- (3) Subclause (2) does not apply to turf covered by subclause (1).

75-3 Rate of the levy

The rate of the levy on turf is worked out using this table.

Turf levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none">(a) 0.3 cents per square metre of the turf (the marketing component);(b) 1.2 cents per square metre of the turf (the research and development component)

75-4 Levy payer

The levy on turf is payable by the person who owns the turf immediately after it is harvested.

75-5 Application provision

Clause 75-1 applies in relation to turf that is sold on or after 1 July 2025, whether the turf is harvested before, on or after that day.