



# Primary Industries (Customs) Charges Regulations 2024

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

Dated 10 October 2024

Sam Mostyn AC  
Governor-General

By Her Excellency's Command

Julie Collins  
Minister for Agriculture, Fisheries and Forestry

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## 1 Name

This instrument is the *Primary Industries (Customs) Charges 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Note: This table relates only to the provisions of this instrument as originally made.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 (Customs) Charges Act 2024*.

## 4 Simplified outline of this instrument

This instrument complements the *Primary Industries (Customs) Charges Act 2024* by imposing charges on the export or import of animal products, plant products, fungus products or algal products that are produce of a primary industry.

Each set of provisions imposing a charge also deals with:

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

Some products have multiple charges.

## 5 Definitions

In this instrument:

*Act* means the *Primary Industries (Customs) Charges Act 2024*.

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



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

**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.

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

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

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

**cattle** means bovine animals other than buffalo.

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

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

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

**citrus box** has the meaning given by clause 43-3 of Schedule 2.

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

**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.

**designated export period:**

- (a) for cattle—has the meaning given by clause 9-5 of Schedule 1; and
- (b) for goats—has the meaning given by clause 11-5 of Schedule 1; and
- (c) for sheep or lambs—has the meaning given by clause 14-5 of Schedule 1.

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

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

**fodder** has the meaning given by clause 72-1 of Schedule 2.

**forest products** has the meaning given by clause 34-1 of Schedule 2.

**goat** means an animal of the genus *Capra*.

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**grape** means a fruit of the genus *Vitis*.

**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.

**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.

**mango** has the meaning given by clause 49-1 of Schedule 2.

**melon** has the meaning given by clause 50-1 of Schedule 2.

**nashi** has the meaning given by clause 51-1 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.

**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.

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

**persimmon** has the meaning given by clause 56-1 of Schedule 2.

**pineapple** has the meaning given by clause 57-1 of Schedule 2.

**potato** has the meaning given by clause 58-1 of Schedule 2.

**quarter** means a period of 3 months beginning on 1 July, 1 October, 1 January or 1 April.

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

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

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

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

**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.

**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.

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

*value*, per head of sheep or lambs being exported, has the meaning given by clause 14-7 of Schedule 1.

*wine* has the meaning given by clause 70-1 of Schedule 2.

## **6 Charges**

For the purposes of Parts 2, 4 and 5 of the Act, the Schedules have effect.

## **Schedule 1—Animals and animal products**

Note: See section 6.

### **Part 1-1—Bees and honey**

#### **Division 1—Introduction**

##### **1-1 Simplified outline of this Part**

###### *Queen bees*

Queen bee export charge is imposed on queen bees that are bred in Australia and exported from Australia. However, the rate is nil so no charge is currently payable.

###### *Honey*

Honey export charge is imposed on honey that is produced in Australia and exported from Australia. There is no charge if levy has already been imposed on the honey under the *Primary Industries (Excise) Levies Regulations 2024*. There are other exemptions.

**Division 2—Bees****2-1 Imposition of queen bee export charge**

- (1) Charge is imposed on queen bees that are bred in Australia and exported from Australia.
- (2) **Queen bee** means a fertile female bee of the species *Apis mellifera* (commonly known as the European honeybee).

**2-2 Exemptions from the charge***Levy already imposed*

- (1) Charge is not imposed on queen bees if levy has already been imposed on the queen bees under Division 2 of Part 1-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

*Threshold exemption*

- (2) Charge is not imposed on queen bees that a person exports from Australia in a financial year if the sum of the following amounts that the person would otherwise be liable to pay in relation to that year is less than \$50:
  - (a) charge under this Division;
  - (b) levy under Division 2 of Part 1-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* (queen bee levy).

**2-3 Rate of the charge**

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

<b>Queen bee export charge</b>	
<b>Item</b>	<b>Rate of charge</b>
1	Nil (the research and development component)

**2-4 Charge payer**

The charge on queen bees is payable by the person who exports the queen bees from Australia.

**2-5 Application provision**

Clause 2-1 applies in relation to queen bees that are exported 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 export charge**

Charge is imposed on honey that is:

**Section 3-2**

- (a) produced in Australia by a bee of the species *Apis mellifera*; and
- (b) exported from Australia.

**3-2 Exemptions from the charge***Levy already imposed*

- (1) Charge is not imposed on honey if levy has already been imposed on the honey under subclause 3-1(1) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

*Threshold exemption*

- (2) Charge is not imposed on honey that a person exports from Australia in a calendar month if the total quantity of honey the person exports from Australia in that month is 50 kilograms or less.
- (3) Subclause (2) does not apply to honey covered by subclause (1).

**3-3 Rate of the charge**

The rate of the charge on honey is worked out using this table.

<b>Honey export charge</b>	
<b>Item</b>	<b>Rate of charge</b>
1	The sum of the following components: <ul style="list-style-type: none"> <li>(a) 1.5 cents per kilogram of the honey (the research and development component);</li> <li>(b) 0.1 cents per kilogram of the honey (the biosecurity activity component);</li> <li>(c) 2.7 cents per kilogram of the honey (the biosecurity response component);</li> <li>(d) 0.3 cents per kilogram of the honey (the National Residue Survey component)</li> </ul>

**3-4 Charge payer**

The charge on honey is payable by the person who exports the honey from Australia.

**3-5 Application provision**

Clause 3-1 applies in relation to honey that is exported on or after 1 January 2025, whether the honey is produced before, on or after that day.

## Part 1-2—Livestock

### Division 7—Introduction

#### 7-1 Simplified outline of this Part

##### *General*

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

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

The charges consist of various components. Amounts equal to charges collected are disbursed to the declared meat industry body, the declared livestock export 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 export charge is imposed on buffaloes exported from Australia.

##### *Cattle*

There are 2 charges on cattle.

First, cattle exporter charge is imposed on cattle exported from Australia.

Second, cattle owner charges are imposed on cattle exported from Australia. There are charge exemptions.

##### *Goats*

There are 2 charges on goats.

First, goat exporter charge is imposed on goats exported from Australia.

Second, goat owner charges are imposed on goats exported from Australia. There are charge exemptions.

##### *Sheep and lambs*

There are 2 charges on sheep and lambs.

Section 7-1

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First, sheep and lambs exporter charge is imposed on sheep or lambs exported from Australia.

Second, sheep and lambs owner charges are imposed on sheep or lambs exported from Australia. There are charge exemptions.



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**Division 8—Buffaloes****8-1 Imposition of buffalo export charge**

- (1) Charge is imposed on buffaloes exported from Australia.
- (2) *Buffalo* means an animal of the species *Bubalus bubalis*.

**8-2 Rate of the charge**

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

<b>Buffalo export charge</b>	
<b>Item</b>	<b>Rate of charge</b>
1	\$4.60 per head (the research and development component)

**8-3 Charge payer**

The charge on buffaloes is payable by the person who owns the buffaloes immediately before they are loaded on the ship or aircraft in which they are exported from Australia.

**8-4 Application provision**

Clause 8-1 applies in relation to buffaloes that are exported on or after 1 July 2025.

**Division 9—Cattle****Subdivision 9-A—Cattle exporter charge****9-1 Imposition of cattle exporter charge**

Charge is imposed on cattle exported from Australia.

Note: Amounts equal to the proceeds of the charge are paid to the declared livestock export body for spending on marketing and research and development activities for the benefit of live animal exporters.

**9-2 Rate of the charge**

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

<b>Cattle exporter charge</b>	
<b>Item</b>	<b>Rate of charge</b>
1	For cattle that, before their export, were not dairy cattle, the sum of the following components: (a) 0.7936 cents per kilogram of the cattle (the marketing component); (b) 0.1587 cents per kilogram of the cattle (the research and development component)
2	For cattle that, before their export, were dairy cattle, the sum of the following components: (a) \$5 per head (the marketing component); (b) \$1 per head (the research and development component)

*Liveweight of cattle that are not dairy cattle*

- (2) For the purposes of item 1 of the table in subclause (1), the weight of cattle is their liveweight, which is:
- (a) their liveweight described in the bill of lading, or similar document of title, facilitating the export of the cattle; or
  - (b) if their liveweight is not so described—taken to be 480 kilograms per head.

**9-3 Charge payer**

The charge imposed by clause 9-1 on cattle is payable by the person who owns the cattle immediately before they are loaded on the ship or aircraft in which they are exported from Australia.

**9-4 Application provision**

Clause 9-1 applies in relation to cattle that are exported on or after 1 July 2025.

## **Subdivision 9-B—Cattle owner charge**

### **9-5 Imposition of cattle owner charge**

#### *Export of cattle where no transfer of ownership before export*

- (1) Charge is imposed on cattle exported from Australia (other than cattle that, before their export, were dairy cattle).

Note 1: There is an exemption from charge imposed by subclause (1): see clause 9-6.

Note 2: Amounts equal to some of the proceeds of the charge are:

- (a) paid to the declared meat industry body for spending on marketing and research and development activities for the benefit of the meat and live-stock industry; and
- (b) paid to Animal Health Australia for spending, among other things, on biosecurity measures for animals or on measures for promoting or maintaining the health of animals; and
- (c) credited to the National Residue Survey Special Account, for spending, among other things, on managing the risk of chemical residues and environmental contaminants in certain goods.

#### *Export of cattle purchased by the exporter before export*

- (2) Charge is imposed on cattle exported from Australia (other than cattle that, before their export, were dairy cattle) if:
- (a) the cattle were purchased by the exporter; and
  - (b) the period starting on the day of the purchase and ending on the day of the export is longer than the designated export period.

Note 1: There is no exemption from charge imposed by subclause (2).

Note 2: Amounts equal to some of the proceeds of the charge are:

- (a) paid to the declared meat industry body for spending on marketing and research and development activities for the benefit of the meat and live-stock industry; and
- (b) paid to Animal Health Australia for spending, among other things, on biosecurity measures for animals or on measures for promoting or maintaining the health of animals; and
- (c) credited to the National Residue Survey Special Account, for spending, among other things, on managing the risk of chemical residues and environmental contaminants in certain goods.

- (3) The **designated export period** for cattle is the longer of the following periods:
- (a) 60 days;
  - (b) the sum of the number of days in each of the following periods:
    - (i) the period for which the cattle are required under the law of the country to which the cattle are being exported to be held in quarantine before being exported;
    - (ii) the period for exporting the cattle that is covered by subsection 7-3(1) of the *Export Control (Animals) Rules 2021* in relation to the first export permit for the cattle.

**9-6 Exemptions from the charge**

Charge is not imposed by subclause 9-5(1) on cattle if levy has already been imposed on a transaction relating to the cattle under subclause 9-6(1) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

**9-7 Rate of each charge**

- (1) The rate of the charge imposed by subclause 9-5(1) or (2) on cattle is worked out using this table.

<b>Cattle owner charge</b>	
<b>Item</b>	<b>Rate of charge</b>
1	For cattle other than export bobby calves, the sum of the following components: (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); (d) 0 cents per head (the biosecurity response component); (e) 29 cents per head (the National Residue Survey component)
2	For export 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.
- (3) **Export bobby calf** means a bovine animal (other than a buffalo) where:  
 (a) at the time of export, it is less than 30 days old; and  
 (b) either:  
 (i) if its liveweight was determined at the time of export—that liveweight is 80 kilograms or less; or  
 (ii) otherwise—if it had been slaughtered at the time of export, the dressed weight of the carcass would have been 40 kilograms or less;  
 but does not include a calf at foot with a cow.

**9-8 Charge payer**

The charge imposed by subclause 9-5(1) or (2) on cattle is payable by the person who owns the cattle immediately before they are loaded on the ship or aircraft in which they are exported from Australia.

**9-9 Application provisions**

- (1) Subclause 9-5(1) applies in relation to cattle that are exported on or after 1 July 2025.

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- (2) Subclause 9-5(2) applies in relation to cattle that are exported on or after 1 July 2025, whether the cattle were purchased before, on or after that day.

**Division 11—Goats****Subdivision 11-A—Goat exporter charge****11-1 Imposition of goat exporter charge**

Charge is imposed on goats exported from Australia.

Note: Amounts equal to the proceeds of the charge are paid to the declared livestock export body for spending on marketing and research and development activities for the benefit of live animal exporters.

**11-2 Rate of the charge**

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

<b>Goat exporter charge</b>	
<b>Item</b>	<b>Rate of charge</b>
1	The sum of the following components: (a) 40 cents per head (the marketing component); (b) 10 cents per head (the research and development component)

**11-3 Charge payer**

The charge imposed by clause 11-1 on goats is payable by the person who owns the goats immediately before they are loaded on the ship or aircraft in which they are exported from Australia.

**11-4 Application provision**

Clause 11-1 applies in relation to goats that are exported on or after 1 July 2025.

## **Subdivision 11-B—Goat owner charge**

### **11-5 Imposition of goat owner charge**

#### *Export of goats where no transfer of ownership before export*

- (1) Charge is imposed on goats exported from Australia.

Note 1: There is an exemption from charge imposed by subclause (1): see clause 11-6.

Note 2: Amounts equal to some of the proceeds of the charge are:

- (a) paid to the declared meat industry body for spending on marketing and research and development activities for the benefit of the meat and live-stock industry; and
- (b) paid to Animal Health Australia for spending, among other things, on biosecurity measures for animals or on measures for promoting or maintaining the health of animals; and
- (c) credited to the National Residue Survey Special Account, for spending, among other things, on managing the risk of chemical residues and environmental contaminants in certain goods.

#### *Export of goats purchased by the exporter before export*

- (2) Charge is imposed on goats exported from Australia if:
- (a) the goats were purchased by the exporter; and
  - (b) the period starting on the day of the purchase and ending on the day of the export is longer than the designated export period.

Note 1: There is no exemption from charge imposed by subclause (2).

Note 2: Amounts equal to some of the proceeds of the charge are:

- (a) paid to the declared meat industry body for spending on marketing and research and development activities for the benefit of the meat and live-stock industry; and
- (b) paid to Animal Health Australia for spending, among other things, on biosecurity measures for animals or on measures for promoting or maintaining the health of animals; and
- (c) credited to the National Residue Survey Special Account, for spending, among other things, on managing the risk of chemical residues and environmental contaminants in certain goods.

- (3) The **designated export period** for goats is the longer of the following periods:
- (a) 30 days;
  - (b) the sum of the number of days in each of the following periods:
    - (i) the period for which the goats are required under the law of the country to which the goats are being exported to be held in quarantine before being exported;
    - (ii) the period for exporting the goats that is covered by subsection 7-3(1) of the *Export Control (Animals) Rules 2021* in relation to the first export permit for the goats.

### **11-6 Exemptions from the charge**

Charge is not imposed by subclause 11-5(1) on goats if levy has already been imposed on a transaction relating to the goats under subclause 11-6(1) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

**11-7 Rate of each charge**

The rate of the charge imposed by subclause 11-5(1) or (2) on goats is worked out using this table.

**Goat owner charge****Item Rate of charge**

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)
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**11-8 Charge payer**

The charge imposed by subclause 11-5(1) or (2) on goats is payable by the person who owns the goats immediately before they are loaded on the ship or aircraft in which they are exported from Australia.

**11-9 Application provisions**

- (1) Subclause 11-5(1) applies in relation to goats that are exported on or after 1 July 2025.
- (2) Subclause 11-5(2) applies in relation to goats that are exported on or after 1 July 2025, whether the goats were purchased before, on or after that day.



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## **Division 14—Sheep and lambs**

### **Subdivision 14-A—Sheep and lambs exporter charge**

#### **14-1 Imposition of sheep and lambs exporter charge**

Charge is imposed on sheep or lambs exported from Australia.

Note: Amounts equal to the proceeds of the charge are paid to the declared livestock export body for spending on marketing and research and development activities for the benefit of live animal exporters.

#### **14-2 Rate of the charge**

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

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<b>Sheep and lambs exporter charge</b>	
<b>Item</b>	<b>Rate of charge</b>
1	The sum of the following components: (a) 50 cents per head (the marketing component); (b) 10 cents per head (the research and development component)

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#### **14-3 Charge payer**

The charge imposed by clause 14-1 on sheep or lambs is payable by the person who owns the sheep or lambs immediately before they are loaded on the ship or aircraft in which they are exported from Australia.

#### **14-4 Application provision**

Clause 14-1 applies in relation to sheep or lambs that are exported on or after 1 July 2025.

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**Subdivision 14-B—Sheep and lambs owner charge****14-5 Imposition of sheep and lambs owner charge***Export of sheep or lambs where no transfer of ownership before export*

- (1) Charge is imposed on sheep or lambs exported from Australia.

Note 1: There is an exemption from charge imposed by subclause (1): see clause 14-6.

Note 2: Amounts equal to some of the proceeds of the charge are:

- (a) paid to the declared meat industry body for spending on marketing and research and development activities for the benefit of the meat and live-stock industry; and
- (b) paid to Animal Health Australia for spending, among other things, on biosecurity measures for animals or on measures for promoting or maintaining the health of animals; and
- (c) credited to the National Residue Survey Special Account, for spending, among other things, on managing the risk of chemical residues and environmental contaminants in certain goods.

*Export of sheep or lambs purchased by the exporter before export*

- (2) Charge is imposed on sheep or lambs exported from Australia if:
- (a) the sheep or lambs were purchased by the exporter; and
  - (b) the period starting on the day of the purchase and ending on the day of the export is longer than the designated export period.

Note 1: There is no exemption from charge imposed by subclause (2).

Note 2: Amounts equal to some of the proceeds of the charge are:

- (a) paid to the declared meat industry body for spending on marketing and research and development activities for the benefit of the meat and live-stock industry; and
- (b) paid to Animal Health Australia for spending, among other things, on biosecurity measures for animals or on measures for promoting or maintaining the health of animals; and
- (c) credited to the National Residue Survey Special Account, for spending, among other things, on managing the risk of chemical residues and environmental contaminants in certain goods.

- (3) The **designated export period** for sheep or lambs is the longer of the following periods:
- (a) 30 days;
  - (b) the sum of the number of days in each of the following periods:
    - (i) the period for which the sheep or lambs are required under the law of the country to which the sheep or lambs are being exported to be held in quarantine before being exported;
    - (ii) the period for exporting the sheep or lambs that is covered by subsection 7-3(1) of the *Export Control (Animals) Rules 2021* in relation to the first export permit for the sheep or lambs.

**14-6 Exemptions from the charge**

Charge is not imposed by subclause 14-5(1) on sheep or lambs if levy has already been imposed on a transaction relating to the sheep or lambs under

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subclause 14-6(1) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

### 14-7 Rate of each charge

#### *Sheep*

- (1) The rate of the charge imposed by subclause 14-5(1) or (2) on sheep is worked out using this table.

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#### **Sheep and lambs owner charge—sheep**

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<b>Item</b>	<b>Rate of charge</b>
1	For sheep valued at less than \$5 per head, the sum of the following components: (a) \$0 per head (the marketing component); (b) \$0 per head (the research and development component); (c) \$0 per head (the biosecurity activity component); (d) \$0 per head (the biosecurity response component); (e) \$0 per head (the National Residue Survey component)
2	For sheep valued at \$5 or more, and \$10 or less, per head, the sum of the following components: (a) the value of the sheep multiplied by 0.0087 (the marketing component); (b) the value of the sheep multiplied by 0.0077 (the research and development component); (c) the value of the sheep multiplied by 0.0018 (the biosecurity activity component); (d) zero (the biosecurity response component); (e) the value of the sheep multiplied by 0.0018 (the National Residue Survey component)
3	For sheep valued at more than \$10 per head, 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)

#### *Lambs*

- (2) The rate of the charge imposed by subclause 14-5(1) or (2) on lambs is worked out using this table.

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#### **Sheep and lambs owner charge—lambs**

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<b>Item</b>	<b>Rate of charge</b>
1	For lambs valued at less than \$5 per head, the sum of the following components: (a) \$0 per head (the marketing component); (b) \$0 per head (the research and development component); (c) \$0 per head (the biosecurity activity component); (d) \$0 per head (the biosecurity response component); (e) \$0 per head (the National Residue Survey component)
2	For lambs valued at \$5 or more, and \$75 or less, per head, the sum of the following

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**Sheep and lambs owner charge—lambs**

<b>Item</b>	<b>Rate of charge</b>
	components:
	(a) the value of the lamb multiplied by 0.012 (the marketing component);
	(b) the value of the lamb multiplied by 0.0049333333 (the research and development component);
	(c) the value of the lamb multiplied by 0.002 (the biosecurity activity component);
	(d) zero (the biosecurity response component);
	(e) the value of the lamb multiplied by 0.0010666666 (the National Residue Survey component)
3	For lambs valued at more than \$75 per head, the sum of the following components:
	(a) 90 cents per head (the marketing component);
	(b) 37 cents 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)

*Value per head of sheep or lambs being exported*

- (3) The **value**, per head of sheep or lambs being exported, means the free on board value per head of the sheep or lambs, rounded to the nearest multiple of 10 cents (rounding up if necessary).

**14-8 Charge payer**

The charge imposed by subclause 14-5(1) or (2) on sheep or lambs is payable by the person who owns the sheep or lambs immediately before they are loaded on the ship or aircraft in which they are exported from Australia.

**14-9 Application provisions**

- (1) Subclause 14-5(1) applies in relation to sheep or lambs that are exported on or after 1 July 2025.
- (2) Subclause 14-5(2) applies in relation to sheep or lambs that are exported on or 1 July 2025, whether the sheep or lambs were purchased before, on or after that day.

## **Part 1-3—Livestock products**

### **Division 15—Introduction**

#### **15-1 Simplified outline of this Part**

Wool export charge is imposed on wool that is harvested from a live sheep or lamb in Australia and exported from Australia.

There is no charge if levy has already been imposed on the wool under the *Primary Industries (Excise) Levies Regulations 2024* or charge has previously been imposed on the wool.

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## Division 18—Wool

### 18-1 Imposition of wool export charge

Charge is imposed on wool that is:

- (a) harvested from a live sheep or lamb in Australia; and
- (b) exported from Australia.

### 18-2 Exemptions from the charge

*Levy already imposed*

- (1) Charge is not imposed on wool if levy has already been imposed on the wool under Division 18 of Part 1-4 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

*Charge previously imposed*

- (2) Charge is not imposed by clause 18-1 on particular wool if charge under that clause has previously been imposed on the wool.

### 18-3 Rate of the charge

The rate of the charge on wool is worked out using this table.

Wool export charge	
Item	Rate of charge
1	1.5% of the free on board value of the wool immediately before export (the general component)

### 18-4 Charge payer

The charge on wool is payable by the person who exports the wool from Australia.

### 18-5 Application provision

Clause 18-1 applies in relation to wool that is exported on or after 1 July 2025, whether the wool is harvested before, on or after that day.

## **Part 1-4—Other animals**

### **Division 19—Introduction**

#### **19-1 Simplified outline of this Part**

There are 2 charges on farmed prawns:

- (a) farmed prawns export charge is imposed on farmed prawns that are harvested in Australia and exported from Australia; and
- (b) white spot disease repayment export charge is imposed on farmed prawns that are harvested in Australia and exported from Australia.

There is no charge if levy has already been imposed on the farmed prawns under the *Primary Industries (Excise) Levies Regulations 2024*.

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## Division 20—Farmed prawns

### 20-1 Imposition of farmed prawns export charge and white spot disease repayment export charge

#### *Farmed prawns export charge*

- (1) Charge is imposed on farmed prawns that are harvested in Australia and exported from Australia.

Note: Amounts equal to farmed prawns export charge 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 export charge*

- (2) Charge is imposed on farmed prawns that are harvested in Australia and exported from Australia.

Note: Amounts equal to white spot disease repayment export charge 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 charge

Charge is not imposed on farmed prawns if levy has already been imposed on the farmed prawns under Division 20 of Part 1-5 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.



**20-3 Rate of the charge***Farmed prawns export charge*

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

**Farmed prawns export charge**

<b>Item</b>	<b>Rate of charge</b>
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 export charge*

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

**White spot disease repayment export charge**

<b>Item</b>	<b>Rate of charge</b>
1	3.01 cents per kilogram of the farmed prawns, weighed before any part of the prawns is removed

**20-4 Charge payer**

The charge imposed by subclause 20-1(1) or (2) on farmed prawns is payable by the person who exports the farmed prawns from Australia.

**20-5 Application provision**

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

## **Schedule 2—Plants and plant products**

Note: See section 6.

### **Part 2-1—Crops**

#### **Division 24—Introduction**

##### **24-1 Simplified outline of this Part**

Seed cotton export charge is imposed on seed cotton that is harvested in Australia and exported from Australia.
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**Division 25—Cotton****25-1 Imposition of seed cotton export charge**

- (1) Charge is imposed on seed cotton that is harvested in Australia and exported from Australia.
- (2) *Seed cotton* means the seed with the natural fibrous hairs attached, harvested from the ripened bolls of the cotton plant.
- (3) *Cotton plant* means a plant of the genus *Gossypium*.

**25-2 Rate of the charge**

The rate of the charge on seed cotton is worked out using this table.

<b>Seed cotton export charge</b>	
<b>Item</b>	<b>Rate of charge</b>
1	The sum of the following components: <ol style="list-style-type: none"> <li>(a) \$3.99 per tonne of the seed cotton (the research and development component);</li> <li>(b) \$0.07 per tonne of the seed cotton (the biosecurity activity component);</li> <li>(c) \$0 per tonne of the seed cotton (the biosecurity response component)</li> </ol>

**25-3 Charge payer**

The charge on seed cotton is payable by the person who exports the seed cotton from Australia.

**25-4 Application provision**

Clause 25-1 applies in relation to seed cotton that is exported on or after 1 July 2025, whether the seed cotton 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 charges.

First, forest industries export charge is imposed on logs that are produced from trees felled in Australia if the logs are exported from Australia.

Second, forest products import charge is imposed on forest products that are imported into Australia.

There are charge exemptions for both charges.

## Division 33—Forest industries export charge

### 33-1 Imposition of forest industries export charge

Charge is imposed on logs that are:

- (a) produced from trees felled in Australia; and
- (b) exported from Australia.

### 33-2 Exemptions from the charge

*Levy already imposed*

- (1) Charge is not imposed by clause 33-1 on logs if levy has already been imposed on the logs under Division 32 of Part 2-2 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* (forest industries products levy).

*Threshold exemption*

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

### 33-3 Rate of the charge

- (1) The rate of the charge imposed by clause 33-1 on logs is worked out using this table.

Forest industries export charge		
Item	Class of logs	Rate of charge
1	Softwood sawlogs, other than cypress sawlogs, that are intended and suitable for timber products, other than: <ul style="list-style-type: none"><li>(a) products or battens mentioned in item 6; or</li><li>(b) poles or posts mentioned in item 7</li></ul>	29 cents per m <sup>3</sup> (the general component)
2	Cypress sawlogs, that are intended and suitable for making timber products	22 cents per m <sup>3</sup> (the general component)
3	Hardwood sawlogs, that are intended and suitable for making timber products	29 cents per m <sup>3</sup> (the general component)

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<b>Forest industries export charge</b>		
<b>Item</b>	<b>Class of logs</b>	<b>Rate of charge</b>
4	Plywood and veneer logs, that are intended and suitable for making plywood or veneer products	15 cents per m <sup>3</sup> (the general component)
5	Wood panels pulplogs, that are intended and suitable for the manufacture of panel board products	10 cents per m <sup>3</sup> (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 <sup>3</sup> (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 <sup>3</sup> (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 <sup>3</sup> (the general component)
9	Export woodchip softwood pulplogs, that are intended and suitable for the production of woodchips for export	0 cents per m <sup>3</sup> (the general component)
10	Paper pulplogs, that are intended and suitable for making paper or pulp products	0 cents per m <sup>3</sup> (the general component)
11	Any other logs	0 cents per m <sup>3</sup> (the general component)

- (2) If more than one item of the table in subclause (1) covers a class of logs, apply the first item that covers that class.

### 33-4 Charge payer

The charge imposed by clause 33-1 on logs is payable by the person who exports the logs from Australia.

### 33-5 Application provision

Clause 33-1 applies in relation to logs that are exported on or after 1 July 2025, whether the logs were produced before, on or after that day.

## Division 34—Forest products import charge

### 34-1 Imposition of forest products import charge

- (1) Charge is imposed on forest products that are imported into Australia.
- (2) **Forest products** means:
  - (a) logs; or
  - (b) other goods that are classified to heading 4403, 4407, 4408, 4409, 4410, 4411 or 4412 of Schedule 3 to the *Customs Tariff Act 1995*.

### 34-2 Exemptions from the charge

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

### 34-3 Rate of the charge

#### *Logs*

- (1) The rate of the charge imposed by clause 34-1 on forest products that are logs is worked out using this table.

<b>Forest products import charge—logs</b>		
<b>Item</b>	<b>Class of logs</b>	<b>Rate of charge</b>
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 <sup>3</sup> (the general component)
2	Cypress sawlogs, that are intended and suitable for making timber products	22 cents per m <sup>3</sup> (the general component)
3	Hardwood sawlogs, that are intended and suitable for making timber products	29 cents per m <sup>3</sup> (the general component)
4	Plywood and veneer logs, that are intended and suitable for making plywood or veneer products	15 cents per m <sup>3</sup> (the general component)
5	Wood panels pulplogs, that are intended and suitable for the	10 cents per m <sup>3</sup> (the

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<b>Forest products import charge—logs</b>		
<b>Item</b>	<b>Class of logs</b>	<b>Rate of charge</b>
	manufacture of panel board products	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 <sup>3</sup> (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 <sup>3</sup> (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 <sup>3</sup> (the general component)
9	Export woodchip softwood pulplogs, that are intended and suitable for the production of woodchips for export	0 cents per m <sup>3</sup> (the general component)
10	Paper pulplogs, that are intended and suitable for making paper or pulp products	0 cents per m <sup>3</sup> (the general component)
11	Any other logs	0 cents per m <sup>3</sup> (the general component)

- (2) If more than one item of the table in subclause (1) covers a class of logs, apply the first item that covers that class.

*Forest products that are not logs*

- (3) The rate of the charge imposed by clause 34-1 on forest products that are not logs is the applicable number of cents per m<sup>3</sup> (the general component) of each class of logs covered by subclause (1) that were used to produce the forest products.
- (4) The applicable number is worked out by multiplying:
- (a) the number of cents per m<sup>3</sup> that would have been applicable under subclause (1) in respect of that class of logs if that class of logs had been imported into Australia; by
  - (b) for forest products classified to a heading of Schedule 3 to the *Customs Tariff Act 1995* that is specified in column 1 of an item in this table—the number specified in column 2 of the item.

<b>Forest products import charge—forest products that are not logs</b>		
<b>Item</b>	<b>Column 1 Heading of Schedule 3 to the <i>Customs Tariff Act 1995</i></b>	<b>Column 2 Number</b>
1	4403	2
2	4407	2.5
3	4408	2
4	4409	2.5
5	4410	1.5
6	4411	1.7



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**Forest products import charge—forest products that are not logs**

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<b>Item</b>	<b>Column 1</b> <b>Heading of Schedule 3 to the <i>Customs Tariff Act 1995</i></b>	<b>Column 2</b> <b>Number</b>
7	4412	2.5

---

**34-4 Charge payer**

The charge imposed by clause 34-1 on forest products is payable by the person who imports the forest products into Australia.

**34-5 Application provision**

Clause 34-1 applies in relation to forest products that are imported on or after 1 July 2025.

## **Part 2-3—Horticulture**

### **Division 35—Introduction**

#### **35-1 Simplified outline of this Part**

Export charges are imposed on various horticultural products that are exported from Australia.

An export charge is not imposed on a particular horticultural product if levy has already been imposed on the product under the *Primary Industries (Excise) Levies Regulations 2024*.

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## Division 37—Almonds

### 37-1 Imposition of almond export charge

- (1) Charge is imposed on almonds that are harvested in Australia and exported from Australia.
- (2) *Almond* means a nut of the species *Prunus dulcis*.

### 37-2 Exemptions from the charge

Charge is not imposed on almonds if levy has already been imposed on the almonds under Division 37 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### 37-3 Rate of the charge

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

---

Almond export charge	
Item	Rate of charge
1	For almonds (other than almonds of the Nonpareil variety) in their shells, the sum of the following components: (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: (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: (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 Charge payer

The charge on almonds is payable by the person who exports the almonds from Australia.

### 37-5 Application provision

Clause 37-1 applies in relation to almonds that are exported 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 export charge

- (1) Charge is imposed on apples or pears that are harvested in Australia and exported from Australia.
- (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 charge

Charge is not imposed on apples or pears if levy has already been imposed on the apples or pears under Division 38 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### 38-3 Rate of the charge

#### *Apples*

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

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#### Apple and pear export charge—apples

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Item	Rate of charge
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- |   |  |
|---|--|
| 1 | The sum of the following components: <ol style="list-style-type: none"><li>(a) 1.03 cents per kilogram of the apples (the marketing component);</li><li>(b) 0.72 cents per kilogram of the apples (the research and development component);</li><li>(c) 0.02 cents per kilogram of the apples (the biosecurity activity component);</li><li>(d) 0.05 cents per kilogram of the apples (the biosecurity response component);</li><li>(e) 0.075 cents per kilogram of apples (the National Residue Survey component)</li></ol> |
|---|--|
- 

#### *Pears*

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

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#### Apple and pear export charge—pears

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Item	Rate of charge
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- |   |  |
|---|--|
| 1 | The sum of the following components: <ol style="list-style-type: none"><li>(a) 1.249 cents per kilogram of the pears (the marketing component);</li><li>(b) 0.775 cents per kilogram of the pears (the research and development component);</li><li>(c) 0.05 cents per kilogram of the pears (the biosecurity response component);</li><li>(d) 0.075 cents per kilogram of the pears (the National Residue Survey component)</li></ol> |
|---|--|
- 

### 38-4 Charge payer

The charge on apples or pears is payable by the person who exports the apples or pears from Australia.

**38-5 Application provision**

Clause 38-1 applies in relation to apples or pears that are exported 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 export charge**

- (1) Charge is imposed on avocados that are harvested in Australia and exported from Australia.
- (2) *Avocado* means a fruit of the species *Persea americana*.

**39-2 Exemptions from the charge**

Charge is not imposed on avocados if levy has already been imposed on the avocados under Division 39 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

**39-3 Rate of the charge**

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

<b>Avocado export charge</b>	
<b>Item</b>	<b>Rate of charge</b>
1	The sum of the following components: <ol style="list-style-type: none"> <li>(a) 4.5 cents per kilogram of the avocados (the marketing component);</li> <li>(b) 2.9 cents per kilogram of the avocados (the research and development component);</li> <li>(c) 0.1 cents per kilogram of the avocados (the biosecurity activity component);</li> <li>(d) 0 cents per kilogram of the avocados (the biosecurity response component)</li> </ol>

**39-4 Charge payer**

The charge on avocados is payable by the person who exports the avocados from Australia.

**39-5 Application provision**

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

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## Division 41—Cherries

### 41-1 Imposition of cherry export charge

- (1) Charge is imposed on cherries that are harvested in Australia and exported from Australia.
- (2) **Cherry** means a fruit of the species *Prunus avium*.

### 41-2 Exemptions from the charge

Charge is not imposed on cherries if levy has already been imposed on the cherries under Division 41 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### 41-3 Rate of the charge

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

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

---

### 41-4 Charge payer

The charge on cherries is payable by the person who exports the cherries from Australia.

### 41-5 Application provision

Clause 41-1 applies in relation to cherries that are exported 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 export charge**

- (1) Charge is imposed on chestnuts that are harvested in Australia and exported from Australia.
- (2) *Chestnut* means a nut of the genus *Castanea*.

**42-2 Exemptions from the charge**

Charge is not imposed on chestnuts if levy has already been imposed on the chestnuts under Division 42 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

**42-3 Rate of the charge**

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

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

**42-4 Charge payer**

The charge on chestnuts is payable by the person who exports the chestnuts from Australia.

**42-5 Application provision**

Clause 42-1 applies in relation to chestnuts that are exported 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 export charge**

- (1) Charge is imposed on citrus that is harvested in Australia and exported from Australia.
- (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 calomindin, citrons, cumquats, grapefruit, lemons, limes, mandarins, oranges, pummellos (pomelos), sevilles, tangelos, tangerines and tangors.

**43-2 Exemptions from the charge**

Charge is not imposed on citrus if levy has already been imposed on the citrus under Division 43 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

**43-3 Rate of the charge***Oranges*

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

<b>Citrus export charge—oranges</b>	
<b>Item</b>	<b>Rate of charge</b>
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)
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)
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)

Note: For the definition of ***citrus box***, see subclause (4).

*Other citrus*

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

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**Citrus export charge—other citrus**

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**Item      Rate of charge**

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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)
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); 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)
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 other citrus (the biosecurity activity component); (c) \$1.05 per tonne of the other citrus (the biosecurity response component)

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Note: For the definition of *citrus box*, see subclause (4).

*Definitions*

- (3) **Orange** means a fruit of the species *Citrus sinensis*.
- (4) **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.

### 43-4 Charge payer

The charge on citrus is payable by the person who exports the citrus from Australia.

### 43-5 Application provision

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

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## Division 44—Custard apples

### 44-1 Imposition of custard apple export charge

- (1) Charge is imposed on custard apples that are harvested in Australia and exported from Australia.
- (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 charge

Charge is not imposed on custard apples if levy has already been imposed on the custard apples under Division 44 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### 44-3 Rate of the charge

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

---

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

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- (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 Charge payer

The charge on custard apples is payable by the person who exports the custard apples from Australia.

**44-5 Application provision**

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

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## Division 47—Lychees

### 47-1 Imposition of lychee export charge

- (1) Charge is imposed on lychees that are harvested in Australia and exported from Australia.
- (2) *Lychee* means a fruit of the species *Litchi chinensis*.

### 47-2 Exemptions from the charge

Charge is not imposed on lychees if levy has already been imposed on the lychees under Division 47 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### 47-3 Rate of the charge

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

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Lychee export charge	
Item	Rate of charge
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 2.5 cents per kilogram of the lychees (the marketing component);</li><li>(b) 5.5 cents per kilogram of the lychees (the research and development component)</li></ol>

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### 47-4 Charge payer

The charge on lychees is payable by the person who exports the lychees from Australia.

### 47-5 Application provision

Clause 47-1 applies in relation to lychees that are exported 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 export charge**

#### *Export of macadamias in shell—main case*

- (1) Charge 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 exported from Australia.

#### *Export of macadamias in shell—other cases*

- (2) Charge is imposed on macadamias in shell if:
  - (a) the macadamia nuts are harvested in Australia; and
  - (b) the macadamias in shell are exported from Australia; and
  - (c) subclause (1) does not apply in relation to the export.

#### *Export of macadamia dried kernels*

- (3) Charge is imposed on macadamia dried kernels if:
  - (a) the macadamia nuts are harvested in Australia; and
  - (b) the macadamia dried kernels are exported from Australia.

#### *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 charge**

#### *Levy already imposed*

- (1) Charge is not imposed on macadamias in shell or macadamia dried kernels if levy has already been imposed on them under Division 48 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

*Threshold exemption*

- (2) Charge is not imposed on macadamias in shell or macadamia dried kernels that a person exports from Australia in a calendar year 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:
- (a) charge under this Division;
  - (b) levy under Division 48 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* (macadamia nut levy).

**48-3 Rate of the charge**

*Export of macadamias in shell—main case*

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

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**Macadamia nut export charge**

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**Item      Rate of charge**

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- 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 exported 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 exported from Australia.

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.

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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 charge on the export of the macadamias in shell is \$75.63 (\$0.2521 multiplied by 300).

*Export of macadamias in shell—other cases*

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

---

**Macadamia nut export charge**

---

<b>Item</b>	<b>Rate of charge</b>
1	The sum of the following components: (a) 8.005 cents per kilogram of the macadamias in shell (the marketing component); (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)

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*Export of macadamia dried kernels*

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

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**Macadamia nut export charge**

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<b>Item</b>	<b>Rate of charge</b>
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)

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#### **48-4 Charge payer**

The charge on macadamias in shell or macadamia dried kernels is payable by the person who exports the macadamias in shell or macadamia dried kernels from Australia.

#### **48-5 Application provision**

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



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## Division 49—Mangoes

### 49-1 Imposition of mango export charge

- (1) Charge is imposed on mangoes that are harvested in Australia and exported from Australia.
- (2) *Mango* means a fruit of the species *Mangifera indica*.

### 49-2 Exemptions from the charge

Charge is not imposed on mangoes if levy has already been imposed on the mangoes under Division 49 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### 49-3 Rate of the charge

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

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

---

### 49-4 Charge payer

The charge on mangoes is payable by the person who exports the mangoes from Australia.

### 49-5 Application provision

Clause 49-1 applies in relation to mangoes that are exported 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 export charge**

- (1) Charge is imposed on melons that are harvested in Australia and exported from Australia.
- (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 charge***Levy already imposed*

- (1) Charge is not imposed on melons if levy has already been imposed on the melons under Division 50 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

*Threshold exemption*

- (2) Charge is not imposed on melons that a person exports from Australia in a financial year if the total quantity of melons the person exports from Australia 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 charge**

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

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

**50-4 Charge payer**

The charge on melons is payable by the person who exports the melons from Australia.

**50-5 Application provision**

Clause 50-1 applies in relation to melons that are exported 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 export charge**

- (1) Charge is imposed on nashi that are harvested in Australia and exported from Australia.
- (2) *Nashi* means a fruit of the species *Pyrus pyrifolia*.

**51-2 Exemptions from the charge**

Charge is not imposed on nashi if levy has already been imposed on the nashi under Division 51 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

**51-3 Rate of the charge**

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

<b>Nashi export charge</b>	
<b>Item</b>	<b>Rate of charge</b>
1	0 cents per kilogram of the nashi (the research and development component)

**51-4 Charge payer**

The charge on nashi is payable by the person who exports the nashi from Australia.

**51-5 Application provision**

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

## Division 53—Onions

### 53-1 Imposition of onion export charge

- (1) Charge is imposed on onions that are harvested in Australia and exported from Australia.
- (2) **Onion** means a bulb of the species *Allium cepa*, but does not include shallots (*Allium cepa* var. *aggregatum*).

### 53-2 Exemptions from the charge

Charge is not imposed on onions if levy has already been imposed on the onions under Division 53 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### 53-3 Rate of the charge

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

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

### 53-4 Charge payer

The charge on onions is payable by the person who exports the onions from Australia.

### 53-5 Application provision

Clause 53-1 applies in relation to onions that are exported 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 export charge

(1) Charge is imposed on papaya that is harvested in Australia and exported from Australia.

(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 charge

Charge is not imposed on papaya if levy has already been imposed on the papaya under Division 54 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### 54-3 Rate of the charge

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

---

<b>Papaya export charge</b>	
<b>Item</b>	<b>Rate of charge</b>
1	The sum of the following components: (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 Charge payer

The charge on papaya is payable by the person who exports the papaya from Australia.

### 54-5 Application provision

Clause 54-1 applies in relation to papaya that is exported 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 export charge

- (1) Charge is imposed on passionfruit that is harvested in Australia and exported from Australia.
- (2) **Passionfruit** means a fruit of the species *Passiflora edulis*, including *P. edulis* f. *flavicarpa*.

### 55-2 Exemptions from the charge

Charge is not imposed on passionfruit if levy has already been imposed on the passionfruit under Division 55 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### 55-3 Rate of the charge

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

---

Passionfruit export charge	
Item	Rate of charge
1	For passionfruit exported for processing, the sum of the following components: (a) 1.5 cents per kilogram of the passionfruit (the marketing component); (b) 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: (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: (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 Charge payer

The charge on passionfruit is payable by the person who exports the passionfruit from Australia.

### 55-5 Application provision

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

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## Division 56—Persimmons

### 56-1 Imposition of persimmon export charge

- (1) Charge is imposed on persimmons that are harvested in Australia and exported from Australia.
- (2) *Persimmon* means a fruit of the species *Diospyros kaki*.

### 56-2 Exemptions from the charge

Charge is not imposed on persimmons if levy has already been imposed on the persimmons under Division 56 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### 56-3 Rate of the charge

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

---

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

---

### 56-4 Charge payer

The charge on persimmons is payable by the person who exports the persimmons from Australia.

### 56-5 Application provision

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



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## Division 57—Pineapples

### 57-1 Imposition of pineapple export charge

- (1) Charge is imposed on pineapples that are harvested in Australia and exported from Australia.
- (2) **Pineapple** means a fruit of any species of the genus *Ananas*.

### 57-2 Exemptions from the charge

Charge is not imposed on pineapples if levy has already been imposed on the pineapples under Division 57 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### 57-3 Rate of the charge

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

---

Pineapple export charge	
Item	Rate of charge
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) \$2 per tonne of the pineapples (the marketing component);</li><li>(b) \$2.90 per tonne of the pineapples (the research and development component);</li><li>(c) 10 cents per tonne of the pineapples (the biosecurity activity component);</li><li>(d) \$0 per tonne of the pineapples (the biosecurity response component)</li></ol>

---

### 57-4 Charge payer

The charge on pineapples is payable by the person who exports the pineapples from Australia.

### 57-5 Application provision

Clause 57-1 applies in relation to pineapples that are exported 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 export charge

- (1) Charge is imposed on potatoes that are harvested in Australia and exported from Australia.
- (2) *Potato* means a tuber of the species *Solanum tuberosum*.

### 58-2 Exemptions from the charge

#### *Levy already imposed*

- (1) Charge is not imposed on potatoes if levy has already been imposed on the potatoes under Division 58 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

#### *Threshold exemption*

- (2) Charge is not imposed on potatoes that a person exports from Australia in a calendar year if the total quantity of potatoes the person exports from Australia in that year is less than 100 tonnes.
- (3) Subclause (2) does not apply to potatoes covered by subclause (1).

### 58-3 Rate of the charge

The rate of the charge on potatoes is worked out using this table.

---

Potato export charge	
Item	Rate of charge
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 48 cents per tonne of the potatoes (the research and development component);</li><li>(b) 2 cents per tonne of the potatoes (the biosecurity activity component);</li><li>(c) 10 cents per tonne of the potatoes (the biosecurity response component)</li></ol>

---

### 58-4 Charge payer

The charge on potatoes is payable by the person who exports the potatoes from Australia.

### 58-5 Application provision

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

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## Division 60—Rubus (raspberry, blackberry, etc.)

### 60-1 Imposition of rubus export charge

- (1) Charge is imposed on rubus that is harvested in Australia and exported from Australia.
- (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 charge

Charge is not imposed on rubus if levy has already been imposed on the rubus under Division 60 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### 60-3 Rate of the charge

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

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

---

### 60-4 Charge payer

The charge on rubus is payable by the person who exports the rubus from Australia.

### 60-5 Application provision

Clause 60-1 applies in relation to rubus that is exported 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 export charge

- (1) Charge is imposed on stone fruit that is harvested in Australia and exported from Australia.
- (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 charge

Charge is not imposed on stone fruit if levy has already been imposed on the stone fruit under Division 61 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### 61-3 Rate of the charge

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

---

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

---

### 61-4 Charge payer

The charge on stone fruit is payable by the person who exports the stone fruit from Australia.

### 61-5 Application provision

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

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## Division 63—Sweet potatoes

### 63-1 Imposition of sweet potato export charge

- (1) Charge is imposed on sweet potatoes that are harvested in Australia and exported from Australia.
- (2) *Sweet potato* means the starchy, storage roots of the species known as *Ipomoea batatas*.

### 63-2 Exemptions from the charge

Charge is not imposed on sweet potatoes if levy has already been imposed on the sweet potatoes under Division 63 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### 63-3 Rate of the charge

The rate of the charge on sweet potatoes is worked out using this table.

---

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

---

### 63-4 Charge payer

The charge on sweet potatoes is payable by the person who exports the sweet potatoes from Australia.

### 63-5 Application provision

Clause 63-1 applies in relation to sweet potatoes that are exported 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 export charge

- (1) Charge is imposed on vegetables that are harvested in Australia and exported from Australia.
- (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 charge

Charge is not imposed on vegetables if levy has already been imposed on the vegetables under Division 64 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### 64-3 Rate of the charge

The rate of the charge on vegetables is worked out using this table.

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

**64-4 Charge payer**

The charge on vegetables is payable by the person who exports the vegetables from Australia.

**64-5 Application provision**

Clause 64-1 applies in relation to vegetables that are exported 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 3 viticulture export charges.

First, table grapes export charge is imposed on table grapes that are harvested in Australia and exported from Australia.

Second, dried grapes export charge is imposed on dried grapes, where the grapes were grown and dried in Australia and the dried grapes exported from Australia.

Third, wine export charge is imposed on wine that is produced in Australia and exported from Australia.

There are charge exemptions for all 3 charges.



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## **Division 66—Table grapes export charge**

### **66-1 Imposition of table grapes export charge**

Charge is imposed on table grapes that are harvested in Australia and exported from Australia.

### **66-2 Exemptions from the charge**

Charge is not imposed by clause 66-1 on table grapes if levy has already been imposed on the grapes under Division 66 of Part 2-4 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### **66-3 Rate of the charge**

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

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#### **Table grapes export charge**

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<b>Item</b>	<b>Rate of charge</b>
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- |   |  |
|---|--|
| 1 | The sum of the following components:<br>(a) 0.5 cents per kilogram of the grapes (the marketing component);<br>(b) 0.5 cents per kilogram of the grapes (the research and development component);<br>(c) 0 cents per kilogram of the grapes (the biosecurity response component) |
|---|--|
- 

### **66-4 Charge payer**

The charge imposed by clause 66-1 on table grapes is payable by the person who exports the grapes from Australia.

### **66-5 Application provision**

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

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## **Division 67—Dried grapes export charge**

### **67-1 Imposition of dried grapes export charge**

Charge is imposed on dried grapes, where the grapes were grown and dried in Australia and the dried grapes exported from Australia.

### **67-2 Exemptions from the charge**

Charge is not imposed by clause 67-1 on dried grapes if levy has already been imposed on the dried grapes under Division 67 of Part 2-4 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### **67-3 Rate of the charge**

The rate of the charge imposed by clause 67-1 on dried grapes is worked out using this table.

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<b>Dried grapes export charge</b>	
<b>Item</b>	<b>Rate of charge</b>
1	The sum of the following components: (a) \$7 per tonne of the dried grapes (the marketing component); (b) \$0 per tonne of the dried grapes (the biosecurity response component)

---

### **67-4 Charge payer**

The charge imposed by clause 67-1 on dried grapes is payable by the person who exports the dried grapes from Australia.

### **67-5 Application provision**

Clause 67-1 applies in relation to dried grapes that are exported on or after 1 January 2025, whether the grapes are grown or dried before, on or after that day.

**Division 70—Wine export charge****70-1 Imposition of wine export charge**

- (1) Charge is imposed on wine that is produced in Australia and exported from Australia.
- (2) *Wine* means an alcoholic beverage produced by the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes, or both.

**70-2 Exemptions from the charge**

Charge is not imposed on wine that is a small quantity of wine in accordance with regulations made under the *Wine Australia Act 2013* for the purposes of the definition of *small quantities* in subsection 40J(1) of that Act.

**70-3 Rate of the charge**

- (1) The rate of the charge on wine exported in a quarter in a financial year by a person is the amount worked out under subclause (2) (the marketing component).
- (2) The amount is:
  - (a) the amount worked out for the quarter using this table; less
  - (b) if charge is imposed on wine exported by the person in one or more earlier quarters in that year (if applicable)—the amount worked out for each earlier quarter using this table.

<b>Wine export charge</b>		
<b>Item</b>	<b>If, for all wine exported by the person in the year, the total free on board sales value of the wine as at the end of the quarter is:</b>	<b>The amount is:</b>
1	Not more than \$20,000,000	0.2% of that total
2	More than \$20,000,000 but not more than \$70,000,000	The sum of: (a) 0.1% of the difference between that total and \$20,000,000; and (b) \$40,000
3	More than \$70,000,000	The sum of: (a) 0.05% of the difference between that total and \$70,000,000; and (b) \$90,000

Example: Assume for the 2025-2026 financial year that a person exports wine from Australia in each quarter in that year under a licence under regulations made under the *Wine Australia Act 2013*.

Assume at the end of the first quarter in that year the total free on board sales value of all the wine for that year is \$15,000,000. The amount of the charge for the first quarter is **\$30,000** (0.2% of \$15,000,000).

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**Section 70-4**

Assume at the end of the second quarter in that year the total free on board sales value of all the wine for that year is \$25,000,000. The amount of the charge for the second quarter is **\$15,000** (0.1% of \$5,000,000 plus \$40,000, less \$30,000 for the first quarter).

Assume at the end of the third quarter in that year the total free on board sales value of all the wine for that year is \$58,000,000. The amount of the charge for the third quarter is **\$33,000** (0.1% of \$38,000,000 plus \$40,000, less \$15,000 for the second quarter and less \$30,000 for the first quarter).

Assume at the end of the fourth quarter in that year the total free on board sales value of all the wine for that year is \$80,000,000. The amount of the charge for the fourth quarter is **\$17,000** (0.05% of \$10,000,000 plus \$90,000, less \$33,000 for the third quarter, less \$15,000 for the second quarter and less \$30,000 for the first quarter).

**70-4 Charge payer**

The charge on wine is payable by the person who holds the licence under regulations under the *Wine Australia Act 2013* for the export of the wine from Australia.

**70-5 Application provision**

Clause 70-1 applies in relation to wine that is exported on or after 1 July 2025, whether the wine 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**

*Fodder*

Fodder export charge is imposed on fodder that is produced in Australia and exported from Australia. There is a 250 tonne threshold exemption.

*Tea tree oil*

Tea tree oil export charge is imposed on tea tree oil that is distilled in Australia and exported from Australia. There is no charge if levy has already been imposed on the tea tree oil under the *Primary Industries (Excise) Levies Regulations 2024*.

*Turf*

Turf export charge is imposed on turf that is harvested in Australia and exported from Australia. There is no charge if levy has already been imposed on the turf under the *Primary Industries (Excise) Levies Regulations 2024*. There is also a 20,000 square metre threshold exemption.

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## **Division 72—Fodder**

### **72-1 Imposition of fodder export charge**

- (1) Charge is imposed on fodder that is produced in Australia and exported from Australia.
- (2) **Fodder** means the following that are for use for animal feed:
  - (a) hay (including oaten hay, lucerne hay and wheaten hay);
  - (b) straw (including cereal straw);but does not include chaff, extruded products or silage.

### **72-2 Exemptions from the charge**

Charge is not imposed on fodder that a person exports from Australia in a quarter in a financial year if the total quantity of fodder the person exports from Australia in that quarter is less than 250 tonnes.

### **72-3 Rate of the charge**

The rate of the charge on fodder is worked out using this table.

---

<b>Fodder export charge</b>	
<b>Item</b>	<b>Rate of charge</b>
1	50 cents per tonne of the fodder (the research and development component)

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### **72-4 Charge payer**

The charge on fodder is payable by the person who exports the fodder from Australia.

### **72-5 Application provision**

Clause 72-1 applies in relation to fodder that is exported on or after 1 July 2025, whether the fodder is produced before, on or after that day.

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## Division 74—Tea tree oil

### 74-1 Imposition of tea tree oil export charge

- (1) Charge is imposed on tea tree oil that is distilled in Australia and exported from Australia.
- (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 charge

Charge is not imposed on tea tree oil if levy has already been imposed on the tea tree oil under Division 74 of Part 2-5 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### 74-3 Rate of the charge

The rate of the charge on tea tree oil is worked out using this table.

---

Tea tree oil export charge	
Item	Rate of charge
1	The sum of the following components: (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)

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### 74-4 Charge payer

The charge on tea tree oil is payable by the person who exports the tea tree oil from Australia.

### 74-5 Application provision

Clause 74-1 applies in relation to tea tree oil that is exported on or after 1 July 2025, whether the tea tree oil is distilled before, on or after that day.

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## Division 75—Turf

### 75-1 Imposition of turf export charge

- (1) Charge is imposed on turf that is harvested in Australia and exported from Australia.
- (2) *Turf* means a living grass species that forms a uniform ground cover.

### 75-2 Exemptions from the charge

*Levy already imposed*

- (1) Charge is not imposed on turf if levy has already been imposed on the turf under Division 75 of Part 2-5 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

*Threshold exemption*

- (2) Charge is not imposed on turf that a person exports from Australia in a financial year if the sum of the following is 20,000 square metres or less:
  - (a) the total quantity of turf the person exports from Australia in that year;
  - (b) 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.
- (3) Subclause (2) does not apply to turf covered by subclause (1).

### 75-3 Rate of the charge

The rate of the charge on turf is worked out using this table.

<b>Turf export charge</b>	
<b>Item</b>	<b>Rate of charge</b>
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 0.3 cents per square metre of the turf (the marketing component);</li><li>(b) 1.2 cents per square metre of the turf (the research and development component)</li></ol>

### 75-4 Charge payer

The charge on turf is payable by the person who exports the turf from Australia.

### 75-5 Application provision

Clause 75-1 applies in relation to turf that is exported on or after 1 July 2025, whether the turf is harvested before, on or after that day.