

EXPLANATORY STATEMENT

Issued by Authority of the Secretary for the Department of
Agriculture, Fisheries and Forestry

Primary Industries Levies and Charges Collection Act 2024

Primary Industries Levies and Charges Collection Rules 2024

Legislative Authority

The *Primary Industries Levies and Charges Collection Act 2024* (the Act) provides for the collection of agricultural levies imposed by regulations under the *Primary Industries (Excise) Levies Act 2024* (the Levies Act) or the *Primary Industries (Services) Levies Act 2024* (the Services Levies Act) and agricultural charges imposed by regulations under the *Primary Industries (Customs) Charges Act 2024* (the Charges Act).

Section 59 of the Act provides that, for better securing the payment of levy or charge imposed in relation to collection commodities/services, the Secretary of the Department of Agriculture, Fisheries and Forestry (the department) may, by legislative instrument, make rules prescribing matters: required or permitted by the Act to be prescribed by the rules; or necessary or convenient to be prescribed for carrying out or giving effect to the Act. That section of the Act commences on 1 January 2025.

Section 4 of the *Acts Interpretation Act 1901* provides authority for legislative instruments, including rules, to be made after enactment but before the commencement of the relevant enabling legislation. Subsection 4(2) of that Act enabled the Secretary to make the *Primary Industries Levies and Charges Collection Rules 2024* (the Rules) before commencement of section 59 of Act as if the Act had already commenced.

Purpose

The purpose of the Rules is to provide, under a modernised legislative framework, for the collection of levies and charges imposed under the agricultural levy and charge system (known as the agricultural levy system).

The Rules set out the detailed process and procedural requirements for the collection of levies and charges by individual commodity. This includes requirements in relation to the collection of levy or charge from levy and charge payers or equivalent amounts from collection agents, and the provision of information from people claiming an exemption from a levy or charge. The Rules provide, in particular:

- when levy and charge is due and payable by a levy or charge payer;
- the collection agents who must pay an amount equivalent to levy or charge (an equivalent amount) on behalf of a levy or charge payer in specific circumstances (and when that amount is due and payable and to whom);

- when a levy payer, charge payer or collection agent must give a return to the Secretary, including the frequency with which returns must be given and the process for applying for an exemption from giving returns in the usual periods;
- that certain records must be made and kept by levy payers, charge payers, collection agents and other persons for a period of 5 years, including records of transactions if the person considers an exemption from levy or charge applies;
- that a person must give written notice of their reliance on a levy or charge exemption to the person who would be liable to pay an equivalent amount on the person's behalf if the exemption did not apply; and
- that a collection agent may request, in an approved form, particular information necessary to complete a return from a levy payer, charge payer or proprietor of an abattoir or premises, and that such information must be provided in a written notice.

The requirements in the Rules are provided for under the modernised compliance and enforcement framework in the Act, that includes offences and civil penalties that are aimed at ensuring the integrity of the system and that levy payers, charge payers, collection agents and other persons comply with their obligations under the Act and Rules.

Background

The agricultural levy system is a long-standing partnership between industry and the Australian Government to facilitate industry investment in strategic activities. Levies and charges are generally collected from farmers, producers, processors and exporters.

Amounts equal to the collected levy and charge are generally disbursed by the Commonwealth to recipient bodies and other entities to support activities the levies were imposed to fund. Those include research and development, marketing, biosecurity activities, biosecurity responses, and National Residue Survey testing. Without these arrangements most individual producers could not invest effectively in these activities.

A 2018 review in relation to the sunset of the pre-existing levies legislation found the legislative framework should be modernised to be more effective in meeting industries' needs in the future. The Rules will form part of the modernised framework and better support industry with collection arrangements consolidated in one place.

By consolidating collection arrangements from the pre-existing framework in the Rules, the Rules promote access by industry to requirements in relation to collection of levies and charges. Previously these collection arrangements were set out across multiple pieces of legislation in the *Primary Industries Levies and Charges Collection Act 1991*, the *Horse Disease Response Levy Collection Act 2011*, the *Primary Industries Levies and Charges Collection Regulations 1991* and the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*.

Impact and effect

The Rules form part of a modernised legislative framework that streamlines the legislation to better support industries' needs in the future.

The Rules are complementary to the *Primary Industries (Excise) Levies Regulations 2024* (the Levies Regulations) made under the Levies Act; the *Primary Industries (Customs) Charges Regulations 2024* (the Charges Regulations) made under Charges Act and rules to be made under the *Primary Industries Levies and Charges Disbursement Act 2024* (the Disbursement Act). No regulations have yet been made under the Services Levies Act.

Consultation

The Rules are informed by extensive consultation by the Department of Agriculture, Fisheries and Forestry with industry groups, levy payers, charge payers, collection agents, bodies that receive levy and charge funding, and the public.

- 2017-18: The department reviewed the agricultural levies and charges legislative framework and undertook targeted consultation with approximately 70 stakeholder groups.
- 2019-20: The department released the 'Streamlining and modernising agricultural levies legislation – early assessment regulation impact statement' for public consultation.
- 2021-22: The department conducted further consultation with industry representatives and bodies that receive levy and charge funding (industry owned and statutory research and development corporations, Animal Health Australia and Plant Health Australia). This included targeted consultation with primary industry representative bodies about industry-specific levies and charges. The department spoke to approximately 70 industry representative bodies in relation to the intended approach to transferring their existing excise levies and customs charges into draft legislation. The department also wrote to around 7,500 collection agents to provide information about the proposed approach to the new legislative framework.
- 2023: Public consultation occurred on the draft Bills and a sample of the delegated legislation.
- 2024: Public consultation occurred on exposure drafts of these Rules, the Levies Regulations, the Charges Regulations, and proposed Disbursement Rules.

The department considered feedback from that consultation in developing the Rules, with generally supportive feedback received, and has ensured that the policy implemented in the Rules is consistent with the consultation outcomes.

Consultation on the modernised legislative framework also occurred with relevant Commonwealth agencies during the development of the legislation, including the Attorney-

General's Department, the Australian Bureau of Statistics, the Australian Public Service Commission, the Department of Finance, the Department of the Prime Minister and Cabinet, the Federal Court of Australia, the Federal Circuit and Family Court of Australia, the Office of the Australian Information Commissioner and the Treasury.

Feedback from relevant Commonwealth agencies has also been appropriately addressed in the development of the new framework, including from the Department of the Prime Minister and Cabinet, the Treasury, the Attorney-General's Department, the federal courts, the Australian Bureau of Statistics, the Australian Public Service Commission and the Office of the Australian Information Commissioner.

The Office of Impact Analysis was consulted in relation to the Impact Analysis (OBPR22-03525) for modernising the agricultural levies legislation.

Details/Operation

A Readers Guide for the Rules is set out in Attachment A.

Details of the Rules are set out in Attachment B.

A Privacy Impact Assessment (PIA) was conducted in accordance with the process for undertaking a PIA recommended by the Office of the Australian Information Commissioner in its *Guide to Undertaking Privacy Impact Assessments*. The PIA was registered on the department's Privacy Impact Assessment Register on 30 September 2022. Information obtained by the department under the Act and Rules is protected under the information management provisions in the Act. The department also publishes a privacy policy which sets out how privacy obligations are complied with under the *Privacy Act 1988*.

Other

The Rules are compatible with the human rights and freedoms recognised or declared under section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*. A full statement of compatibility is set out in Attachment C.

The Rules will commence on 1 January 2025.

The Rules are a legislative instrument for the purposes of the *Legislation Act 2003*.

Readers Guide

The Readers Guide below sets out general information about the structure and key concepts in the instrument and the broader modernised legislative framework in which the Rules operate. This information provides a simplified explanation of the framework and key concepts to assist the reader. For an explanation of a particular provision or concept, see the detailed notes on the provisions that refer to these matters at [Attachment B](#).

Collection of levies, charges and equivalent amounts

These Rules are made under the *Primary Industries Levies and Charges Collection Act 2024* (the Act). The Act enables the Secretary to make certain rules for the collection of levies and charges imposed by regulations under the *Primary Industries (Excise) Levies Act 2024* (the Levies Act), the *Primary Industries (Services) Levies Act 2024* (the Services Levies Act) and the *Primary Industries (Customs) Charges Act 2024* (the Charges Act) and related matters to carry out or give effect to the Act.

Levy or charge liability may be discharged either by payment of the levy or charge by a levy or charge payer themselves, or by payment of an amount equal to the levy or charge (an equivalent amount) by a collection agent on behalf of the levy or charge payer. Levy, charge or equivalent amounts are generally payable to the Commonwealth. However, for certain levies and charges, the levy, charge or equivalent amounts may be payable to another entity on behalf of the Commonwealth if a collection agreement is in place. These entities then make payments to the Commonwealth of amounts collected under the terms of the agreement.

The Rules set out the operational requirements for the collection of each levy and charge. The Rules are tailored to the specific characteristics of each levy or charge.

Structure of the Rules

The Rules consist of Part 1 (preliminary provisions), Part 2 (collection provisions) and two Schedules made under Part 2. The preliminary provisions contain general matters and definitions. The collection provisions provide that the Schedules have effect and contain common rules that apply to multiple levies and charges and notice provisions.

The common rules cover the processes for making an application to the Secretary for an exemption from giving returns within the usual return periods and for granting, refusing to grant, and revoking an exemption. The notice provisions require persons to provide information in certain circumstances.

The two Schedules set out the rules for the collection of individual levies and charges by group: animals and animal products; and plants and plant products. Each Schedule comprises Parts covering specific sub-groups of animals and animal products and plant and plant products that are the subject of a levy or charge. The Parts contain Divisions and Subdivisions, with the rules for each levy or charge set out in a specific Division or Subdivision.

For each levy or charge, the Rules set out the obligations of levy or charge payers, and any obligations of collection agents and other persons, in certain circumstances. Each Division or Subdivision that prescribes the rules for the collection of each levy or charge is structured by reference to the person on whom obligations are imposed. The rules that prescribe these obligations are set out in tables that use a question-and-answer format.

The Rules may impose obligations on collection agents to make a payment of an amount equivalent to a levy or charge (an equivalent amount) on behalf of a levy or charge payer in certain circumstances.

For levy or charge payers, the rules for the payment of a levy or charge prescribed in each Division include:

- when the levy or charge is due and payable;
- to whom the levy or charge is payable;
- when a return must be given for a specific period;
- to whom the return must be given;
- the form of the return; and
- the making and keeping of records.

For collection agents, the rules for the payment of an equivalent amount on behalf of a levy or charge payer prescribed in each Division include:

- who is liable to pay an equivalent amount;
- when the equivalent amount is due and payable;
- to whom the equivalent amount is payable;
- when a return must be given for a specific period;
- to whom the return must be given;
- the form of the return; and
- the making and keeping of records.

The Act provides that the payment of an equivalent amount by a collection agent on behalf of a levy or charge payer will discharge the liability of the levy or charge payer to pay the levy

or charge. The Rules are designed on the basis that a levy or charge liability will be discharged by either a payment of levy or charge by a levy or charge payer or by a payment of an equivalent amount by a collection agent. For most levies and charges, the Rules require a collection agent to pay an equivalent amount of levy or charge on behalf of a levy or charge payer in certain circumstances.

Each collection agent who has an obligation to pay an equivalent amount will also be obliged to give a return. A levy or charge payer will only have an obligation to give a return in circumstances in which the Rules do not impose obligations on collection agents to pay an equivalent amount and give a return. This is because a return is required to be given by the person with an obligation to make a payment to discharge the levy or charge liability.

For some levies and charges, the Rules allow levy or charge payers, or collection agents, to apply for an exemption from the requirement to give returns for usual return periods. The result of an exemption being granted is that the person will be required to give returns less frequently (for example, to give returns annually instead of monthly or quarterly).

Applications for an exemption from the requirement to give returns for usual return periods must be made to the Secretary in an approved form and meet specific requirements set out in the rules for the relevant levy or charge. Section 10 of the Rules sets out common rules in relation to this, including prescribing requirements relating to an application, and rules for the granting, refusing and revoking of exemptions.

Other legislation in the framework

The Act, in combination with the following Acts, provides the overarching legislative framework for the agricultural levy and charge system:

- the Levies Act;
- the Charges Act;
- the Services Levies Act; and
- the *Primary Industries Levies and Charges Disbursement Act 2024* (the Disbursement Act).

The delegated legislation made under these Acts includes obligations on levy and charge payers, collection agents, bodies that receive levy and charge funding and other persons. This delegated legislation includes, but is not limited to:

- the *Primary Industries (Excise) Levies Regulations 2024* (the Levies Regulations) made under the Levies Act;
- the *Primary Industries (Customs) Charges Regulations 2024* (the Charges Regulations) made under the Charges Act; and
- proposed rules (the Disbursement Rules) to be made under the Disbursement Act.

No regulations have yet been made under the Services Levies Act. The new legislative framework replaces an existing framework that provides for the imposition and collection of agricultural levies and charges, and for the disbursement of equivalent amounts of levy and charge. The *Primary Industries (Consequential Amendments and Transitional Provisions) Act 2024*, and any rules made under that Act and the *Primary Industries (Repeals and Consequential Amendments) Regulations 2024* support the transition to the modernised legislative framework by setting out application, savings and transitional measures to ensure continuity of arrangements and minimal impacts for collection agents, levy payers, and charge payers.

Key concepts used in these Rules

The following key concepts feature in these Rules.

Levy payer and charge payer

The terms ‘levy payer’ and ‘charge payer’ are defined in subsection 4(1) of the Act and are referred to in the Rules to identify the person liable to pay, or who has paid, a levy or charge in relation to a product or good that is imposed by the Levies Regulations or the Charges Regulations, respectively.

The Levies Regulations and the Charges Regulations specify who is liable to pay as the levy payer and charge payer for each levy and charge.

A levy or charge payer is identified by reference to their connection with the product or good and the circumstances in which the levy or charge is imposed. They may be the owner of a product or good at a particular time, the breeder or exporter of a product or the processor of a product.

The circumstances in which levy or charge is imposed on the levy or charge payer often involve another person, such as a purchaser, a processor or an agent. That person may, in some cases, become a collection agent.

Collection agent and liable collection agent

The term ‘collection agent’ is defined in subsection 4(1) of the Act as a person who is liable, under rules made for the purposes of paragraph 10(1)(a) of the Act, to pay an amount equivalent to levy or charge (an equivalent amount) on behalf of a levy or charge payer. A collection agent is generally a person who, in the course of carrying on a business, is engaged in the transaction or event on which levy or charge is imposed – such as when a product is sold or processed by the levy payer or exported by the charge payer.

A collection agent may be a business purchaser, a buying agent, a selling agent, a person who processes animal or plant products, an exporting agent or importing agent, or a certifying body.

The Rules may require a collection agent to pay an equivalent amount on behalf of the levy or charge payer depending on the circumstances in which the levy or charge is imposed. For certain levies, there are multiple potential collection agents that engage in a transaction or event that is the subject of levy. The Rules prescribe obligations on one collection agent and that person is the ‘liable’ collection agent – generally the person that first engages directly with the levy payer.

As provided for in subsection 6(4) of the Rules, the **liable collection agent**, in relation to the sale of a product, goods or services by a levy payer to a business purchaser (whether directly or through a selling agent or buying agent or both) means:

- the **selling agent** (if the product, goods or services is sold through a selling agent);
- the **buying agent** (if a selling agent is not involved, and the product, goods or services is sold through a buying agent); or
- the **business purchaser** themselves (if no selling agent or buying agent is involved).

In this way, one specific person is clearly identified as the collection agent by reference to the circumstances in which the relevant transaction or event occurred and the person’s role in that transaction or event.

To ensure that collection agents have funds available to pay equivalent amounts, section 10 of the Act permits collection agents to deduct an amount from money payable to or received from levy or charge payers, or recover an equivalent amount, in certain circumstances.

To ensure collection agents have the necessary information to give returns and make and keep records, sections 11 and 12 of the Rules provide for the giving of notices by persons in certain circumstances relating to the levy or charge payer or the levy or charge payable (see further information below).

Processing

Certain levies are imposed by the Levies Regulations on the processing of a plant or animal product. In some cases, the Rules prescribe that the person who carried out the processing for the levy payer has an obligation to pay an equivalent amount as a collection agent.

Section 7 of the Rules defines **process**, in relation to a plant product, or animal product, as the performance of an operation in relation to that product, except for certain operations. Certain operations are excluded from the definition of ‘process’ for all plant or animal products, and others are excluded for specific products.

Retail sale

Section 5 of the Rules provides for the definition of **retail sale**, of honey or a plant product, to mean a sale by a person of the honey or plant product except for the following:

- a sale to a business purchaser (whether directly or through a selling agent or buying agent or both);
- in relation to some horticultural products – a sale to a consumer at a wholesale produce market.

Retail sales are typically of small value and are often made directly to a consumer.

For the purposes of the Rules, retail sales are transactions that do not involve collection agents. For levies that are imposed when honey or a plant product is sold, the Rules may set out requirements relating to when levy is due and payable by levy payers in relation to any retail sales, and to give a return relating to such sales, directly to the Commonwealth.

Threshold quarter and threshold calendar month

Under the Levies Regulations and Charges Regulations, a threshold exemption may limit the circumstances in which levy or charge is imposed on smaller amounts. A person may be exempt from levy or charge if the volume of their sales, processing, use or exports, or the total amount of levy or charge the person would otherwise be liable to pay, is less than a threshold amount over a specified period (for example, a financial year).

For levies and charges with a threshold exemption, the Rules only require levy, charge or equivalent amounts to be paid once the relevant threshold has been met. The quarter or month in which the threshold is reached is called the ‘threshold quarter’ or ‘threshold calendar month’ as the case may be. Section 5 of the Rules includes the definitions of **threshold quarter**, in a financial year or in a calendar year, in relation to the relevant commodity, and **threshold calendar month**, in a calendar year, financial year or sugarcane season in relation to a processing establishment, in relation to the relevant commodity.

Once the threshold quarter or month is reached, the Rules then require levy or charge and equivalent amounts to be paid, and returns to be given, for the threshold month or quarter and later months or quarters in the relevant period. Once the threshold month or quarter is reached, levy or charge and equivalent amounts become payable for leviable transactions in the month(s) or quarter(s) prior to the threshold month or quarter as the case may be.

Key requirements in these Rules

A person claiming an exemption from levy or charge must give written notice

Section 11 requires a person who, under the Rules, is required to make and keep records because they consider an exemption from levy or charge applies (the first person), to give a written notice of information relating to the exemption to another person in certain circumstances.

The notice must be given to a person who, in the Rules, would otherwise be liable to pay an equivalent amount on behalf of the first person (as a collection agent), if the exemption from levy or charge did not apply. The notice must specify the levy or charge for which the first person considers an exemption applies, specify that the first person considers an exemption from the levy and charge applies, and set out the nature of the exemption.

The requirement for a person to provide a written notice that they consider an exemption to apply ensures that the recipient of the notice, who would otherwise be a collection agent, does not pay an equivalent amount on behalf of that first person in circumstances where levy and charge is considered not to be imposed, and can create and keep a record of the reason for not making the payment.

A person who considers that an exemption from levy or charge applies must also make and keep records that would substantiate their claim to the exemption under the Rules.

Collection agent may give notice to require information to complete returns or make records

Section 12 of the Rules authorises a collection agent to, in writing and in the approved form, request from certain persons particular information necessary to complete a return or make records the collection agent is required to give or make under the Rules. This request may only be made if the collection agent has not been able, despite making reasonable efforts, to obtain the information. The recipient must, within 14 days after receiving the request, give the collection agent the information requested by written notice, to the extent the information is known to them.

This ability to request information ensures that collection agents can access necessary information to comply with their obligations in the Rules to give returns and make and keep records.

Giving returns for levy and charge or equivalent amounts to the Secretary

A return contains information relevant to payments of levy, charge or equivalent amounts, and other related information that is required to be given under the Rules for specified periods. The Rules require that, as applicable, a levy or charge payer, or a collection agent,

must give a return to the Secretary in relation to the levy or charge or equivalent amounts they are liable to pay.

The return must be given in one of two forms (see further below):

- in the appropriate approved form and include the information required by that form (see further about approved forms below); or
- electronically using an approved electronic system and include the information required by that system to be included in the return.

Section 55 of the Act provides that the Secretary may establish, administer and maintain an electronic system for the purpose of giving returns or information electronically under the Rules.

Approved forms

The Rules provide for, and in some cases require, persons to use an approved form, and include information required by the form in certain circumstances. The term ***approved form*** is defined in section 5 of the Rules. Section 8 provides rules for making and publishing approved forms. The Secretary may, by written instrument, approve a form for the purposes of a provision in the Rules and is required to cause the approved forms to be published on the department's website.

The use of approved forms ensures that the required information is provided to the recipient (usually the Secretary). For example, the requirement to give a return that contains information about levy and charge or (for a collection agent) equivalent amounts is met by using an approved form (or the approved electronic system and including the information required). Additionally, the Rules prescribe that an approved form must be used by:

- a person when making an application to the Secretary for an exemption from the requirement to give returns for usual return periods, or
- a collection agent in requesting information from another person in connection with a requirement to complete a return or make records.

Approved forms will be accessible to levy payers, charge payers and collection agents on the department's website and may be lodged by email, fax or mail. The forms for giving returns will provide relevant information to a person about the levy or charge they are submitting the return for, brief explanatory notes on who should complete the form, how to complete the form, and how a levy payer, charge payer or collection agent may pay the amount of levy or charge. Guidance material will be published on the department's website.

Records

Each person with obligations under these rules – levy payers, charge payers, collection agents, and people claiming an exemption from levy or charge – must make and keep records

under these Rules. The records should show that the person has met their obligations in the Rules and should be kept for 5 years.

Compliance and enforcement mechanisms

The Act provides a modernised compliance and enforcement framework aimed to support the overall integrity of the agricultural levy system and ensure that levy payers or charge payers, collection agents and other persons comply with their obligations under the Act and the Rules.

Certain key obligations provided for in the Rules are subject to civil penalties and criminal offences set out in the Act if a person fails to comply with them. Sections 17 and 18 of the Act provide in effect that a person commits an offence of strict liability or contravenes a civil penalty provision if the person is required to give a return, written notice, or make or keep records under the Rules, and:

- the person fails to give a return in accordance with the Rules (to the Secretary as set out in the Schedules to the Rules for each commodity); or
- the person fails to give a written notice to a person in accordance with the Rules (such as the notices set out in sections 11 and 12 of the Rules that a person may be required to give to a person who would otherwise be, or who is, a collection agent); or
- a person fails to make or keep records, in accordance with the Rules (as set out in the Schedules to the Rules for each commodity).

The principles in *A Guide to Framing Commonwealth Offences, Infringement Notices and Enforcement Powers* were considered in framing the provisions in the Act and the strict liability offences and civil penalty provisions are consistent with that Guide and are appropriate. Requiring the giving of returns and notices supports the integrity of the agricultural levy system and its general revenue and would ensure that the correct amounts of levy or charge have been collected.

The Act provides for compliance, enforcement and information gathering powers to enable the Commonwealth to monitor compliance with these and other obligations. These powers include monitoring and investigation powers and provisions in relation to infringement notices and injunctions.

The regulatory framework enables the Commonwealth to undertake enforcement action and pursue penalties in a manner that is appropriate and proportionate to the severity of each particular instance of non-compliance with the Rules. For example, infringement notices and civil penalties may be more appropriate compliance options in cases of relatively moderate or minor non-compliance with criminal penalties reserved for only the most serious offences.

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Details of the Primary Industries Levies and Charges Collection Rules 2024

These Rules consist of preliminary and general collection provisions, Schedules, Parts, Divisions and Subdivisions. The preliminary provisions contain general matters and definitions. The collection provisions contain common rules and notice provisions. The rules for each levy and charge are set out in a specific Division or Subdivision within a Part of a Schedule.

The Division numbering in the Rules aligns where relevant with the numbering used in the *Primary Industries (Excise) Levies Regulations 2024* (the Levies Regulations) and the *Primary Industries (Customs) Charges Regulations 2024* (the Charges Regulations).

Part 1—Preliminary

Section 1—Name

This section provides that the name of the instrument is the *Primary Industries Levies and Charges Collection Rules 2024* (the Rules).

Section 2—Commencement

This section provides for the Rules to commence on 1 January 2025.

Section 3—Authority

This section provides that the Rules are made under the *Primary Industries Levies and Charges Collection Act 2024* (the Act).

Section 4—Simplified outline of this instrument

This section provides a simplified outline of the Rules explaining that levy imposed by regulations under the *Primary Industries (Excise) Levies Act 2024* (the Levies Act) and charge imposed by regulations under the *Primary Industries (Customs) Charges Act 2024* (the Charges Act), are collected under this instrument. The Levies Regulations imposes levy under the Levies Act and the Charges Regulations imposes charge under the Charges Act.

Levy payers and charge payers

The simplified outline explains that there are rules dealing with the payment of levy or charge by levy or charge payers and that the instrument covers when the levy or charge is due and payable and to whom the levy or charge is payable. Levy or charge payers are required to give regular returns and to make and keep records relating to levy or charge. The records must be kept for 5 years.

Collection agents

This simplified outline further explains that there are rules dealing with:

- collection agents, who are generally business purchasers, buying agents, selling agents, persons processing animal or plant products, exporting agents, and importing agents;

- the making of payments of amounts by collection agents, on behalf of levy payers or charge payers, equal to levy or charge;
- when those amounts are due and payable and to whom those amounts are payable;
- making and keeping records relating to those amounts; and
- the giving of regular returns to the Secretary.

The outline further explains that when the Rules require a collection agent to pay an amount, on behalf of the levy or charge payer, equal to the levy or charge payable by the levy or charge payer, and to give the Secretary a return, the levy or charge payer is not required by the Rules to give a return.

The records must be kept for 5 years.

Keeping of records if exemption from levy or charge applies

The simplified outline also explains that people must keep records of a transaction if they consider an exemption from a levy or charge applies. The records must contain details that are relevant to working out whether the exemption applies. The records must be kept for 5 years.

Section 5—Definitions

This section provides for the definitions of terms used in the Rules. Definitions that apply across multiple divisions in the Schedules to the Rules are defined here. Definitions that are relevant to a specific division in a Schedule to the Rules are defined in that division and signposted here.

Key definitions that are signposted and defined in Part 1 include **buying agent**, **selling agent**, **business purchaser**, **liable collection agent**, **exporting agent** and **importing agent**: see section 6.

The reader is also directed to section 7 for the definition of **process**, in relation to an animal product or a plant product.

Section 5 also includes a note to explain that a number of expressions commonly used in this instrument are defined in the Act. The note provides a non-exhaustive list of expressions to illustrate the importance of referring to the Act when reading the Rules.

An explanation of key definitions that relate to the collection of levy or charge in relation to a particular commodity is set out below in the details of the Divisions of the Schedules to the Rules.

Section 6—Agent definitions

This section provides for the definitions of **buying agent**, **selling agent**, **business purchaser**, **liable collection agent**, **exporting agent** and **importing agent** used in the Rules. These terms are used in the Rules to identify persons who, under the Rules, may be liable to pay an equivalent amount of levy or charge, on behalf of a levy or charge payer.

Subsection 6(1) provides that a person is a **buying agent** if the person buys products, goods or services on behalf of business purchasers of the products, goods or services, and does so in the course of carrying on a business (including as a broker, wholesaler, settlement agent or solicitor).

Subsection 6(2) provides that a person is a **selling agent** if the person sells products, goods or services on behalf of levy payers for the products, goods or services, and does so in the course of carrying on a business (including as a broker, wholesaler, settlement agent or solicitor).

Subsection 6(3) provides that a person is a **business purchaser** if the person buys products, goods or services from levy payers for the products, goods or services, and does so in the course of carrying on a business (including as a processor or feedlot operator).

Subsection 6(4) provides that a person is a **liable collection agent**, in relation to the sale of a product, goods or services by a levy payer to a business purchaser (whether directly or through a selling agent or buying agent or both) in the following cases:

- (a) if the sale of the product, goods or services is through a selling agent—the selling agent;
- (b) if paragraph (a) does not apply and the sale of the product, goods or services is through a buying agent—the buying agent;
- (c) if paragraphs (a) and (b) do not apply—the business purchaser.

A note to subsection 6(4) provides that the result of the paragraphs above is that there is a single liable collection agent in relation to the sale.

Subsection 6(5) provides that a person is an **exporting agent** if the person exports products or goods from Australia on behalf of other persons (whether or not the other persons are the owners of the products or goods) and the person does so in the course of carrying on a business.

Subsection 6(6) provides that a person is an **importing agent** if the person imports products or goods into Australia on behalf of other persons (whether or not the other persons are the owners of the products or goods) and the person does so in the course of carrying on a business.

Section 7—Process a plant product or animal product

This section provides for the definition of **process** in relation to a plant product or an animal product. The term is defined by reference to the performance of an operation in relation to an animal product or a plant product with the exception of specific operations in relation to a particular product.

Plant products

Subsection 7(1) provides that **process**, in relation to a plant product, means the performance of an operation in relation to the plant product, excluding the following operations: cleaning or washing, brushing, sorting, grading, packing, storage, transport and delivery or an

operation specified in column 2 of the table. The table in the subsection sets out specific excluded operations in relation to particular plant products.

Animal products

Subsection 7(2) provides that *process*, in relation to an animal product means the performance of an operation in relation to the animal product, excluding the following operations: sorting, grading, packing, storage, transport and delivery or an operation specified in column 2 of the table. The table in the subsection sets out specific excluded operations in relation to particular animal products.

Section 8—Approved forms

This section provides that the Secretary may by written instrument, approve a form for the purposes of a provision of the Rules. Any approval of a form must be in writing and each form must be published on the Department's website.

The Secretary may also provide for different approved forms for returns under the Rules in relation to different collection commodities/services or periods.

The Secretary may delegate the power to approve forms to other departmental officials under section 54 of the Act.

Part 2—Collection provisions

Section 9—Collection rules

This section provides that the Schedules have effect. Schedule 1 sets out matters relating to animals and animal products and Schedule 2 sets out matters relating to plant products.

Section 10—Common rules for exemptions from giving returns for usual return periods

This section provides common rules that prescribe the criteria for making an application to the Secretary for an exemption from the requirement to give returns, in relation to a product, for usual return periods in a financial or calendar year. They also set out the process for making a decision on an application for an exemption, the revoking of an exemption, and the continuation of an exemption (where granted). The eligibility requirements for such applications are provided for in the Division or Subdivision of a Schedule to the Rules for the relevant levy or charge.

Subsection 10(1) provides that the application must be in the approved form and must include the information required by the form.

Subsection 10(2) requires the Secretary to make a decision to grant, or refuse to grant, the exemption before the end of the period of 30 days beginning on the day the application is received.

Subsection 10(3) provides that if the Secretary does not make a decision within that period, the Secretary is taken to have refused to grant the exemption.

Section 10 also provides for the:

- continuation of an exemption (where granted) (subsection 10(4));
- revocation of an exemption (subsection 10(5));
- matters the Secretary must consider in making a decision on an application for an exemption or on a decision to revoke an exemption, without limiting the matters to which the Secretary may have regard (subsections 10(6)-(7)); and
- notice that the Secretary must give of a decision (which includes providing reasons if that decision is a refusal decision or a decision to revoke the exemption) (subsections 10(8)-(9)).

Section 48 of the Act provides for the internal reconsideration of certain decisions made under the Act or a decision prescribed by the Rules for the purpose of paragraph 48(1)(f). For the purposes of paragraph 48(1)(f) of the Act, subsection 10(10) of the Rules prescribes decisions to refuse to grant an exemption (under subsection 10(2) or 10(3) of the Rules) and decisions to revoke an exemption (under subsection 10(5) of the Rules), as ones which are subject to internal reconsideration.

Paragraph 48(3)(b) of the Act provides that requests in writing for reconsideration of a reviewable decision prescribed by the Rules must be made before the end of the period prescribed by the Rules in relation to that decision. Subsection 10(11) of the Rules prescribes periods within which an *aggrieved person* must make a written request in relation to a decision that may be reconsidered as set out in subsection 10(10).

Section 11—Notices to be given if person considers that an exemption from levy or charge applies

This section provides for the giving of a written notice by persons who consider that an exemption for levy or charge set out in the Levies Regulations or Charges Regulations applies. Specifically, it provides that a person who is required, under the Rules, to make and keep records because they consider an exemption from levy or charge applies, must give a written notice with information in relation to the exemption, to another person in certain circumstances.

Subsection 11(1) provides that a person (the *first person*) must give a written notice if they are required by the Rules to make and keep records because they consider an exemption from levy or charge applies and, but for the application of the exemption, another person would be liable to pay an equivalent amount of levy or charge to the Commonwealth or another entity on their behalf.

Subsections 11(2) and (3) respectively provide that the first person must give written notice to the other person and that the notice must specify particular matters. The notice must specify the particular levy or charge; specify that the first person considers that an exemption from that levy or charge applies; and set out the nature of the exemption.

Subsection 11(4) provides that the notice must be given at least 21 days before the day the equivalent amount would be due and payable if the exemption did not apply.

The purpose of this section is to ensure that the recipient of the notice has the required information to fulfil their legal obligations under the Rules to make and keep records to substantiate why they did not pay an equivalent amount on behalf of the first person.

Section 12—Notices to be given to assist collection agents to complete returns or make records

This section authorises a collection agent to, in writing and in the approved form, request from certain persons particular information necessary to complete a return or make records under the Rules. This request may only be made if the collection agent has not been able, despite making reasonable efforts, to obtain the information. The recipient must, within 14 days after receiving the request, give the collection agent the information requested by written notice, to the extent the information is known to them.

Subsection 12(1) provides, for the purposes of paragraph 59(2)(d) of the Act, that a person who is liable to pay an amount equivalent to levy or charge on behalf of a levy payer or charge payer (that is, who is a collection agent) may, in writing and in the approved form, request from the levy payer, charge payer or the proprietor of an abattoir or other premises particular information. The collection agent may only request particular information from these persons that is necessary to complete a return or make records as required under the Rules. The making of a written request to a proprietor of an abattoir or other premises may be necessary in circumstances where the collection agent was engaged by that proprietor to carry out the slaughter of the animals.

Subsection 12(2) provides that the person may only make the request under this section if the person has not been able, despite making reasonable efforts, to obtain the information. That is, collection agents must make reasonable efforts to acquire the particular information through other means before the making of a written request for the purpose of this section.

Subsection 12(3) provides, for the purposes of paragraph 59(2)(a) of the Act, that a person (the *recipient*) must, within 14 days after receiving the request, give the person making the request a written notice setting out the information requested, to the extent to which the information is known to the recipient. The specified timeframe balances the respective obligations of recipients and collection agents to provide a response to the notice, and give a return or keep records, respectively.

As explained by a note to the section, section 17 of the Act contains an offence and a civil penalty for failing to give a written notice in accordance with the Rules. Part 4 of the Act provides a graduated set of sanctions to enable the Secretary to respond to non-compliance with appropriate and proportionate action.

The purpose of this section is to assist collection agents to meet their obligations under the Rules to give a return to the Secretary or to make and keep certain records. A failure to comply with either of those obligations is an offence of strict liability or contravention of a civil penalty provision, under sections 17 and 18 of the Act. The agricultural levy system depends on participants contributing equitably to benefit from levy and charge funded activities. Contraventions of the return requirements may result in the non-payment of levies or charges, while record-keeping obligations assist with compliance activities and are directed to ensure that the correct amounts have been collected.

Schedule 1—Animals and animal products

Schedule 1 prescribes the collection rules for levies and charges imposed on animals and animal products. The Schedule comprises 5 Parts which each set out, in Divisions and Subdivisions, the collection rules for specific sub-groups of animals and animal products.

This explanatory statement explains the operation of particular rules in this Schedule to illustrate how the rules are intended to be read. The text of the Rules with the Act must be read together to understand a person's obligations under this instrument in relation to a levy or charge imposed in relation to a particular product.

Part 1-1—Bees and Honey

Division 1—Introduction

Clause 1-1—Simplified outline of this Part

This clause provides a simplified outline of Part 1-1. It outlines how the queen bee levy, the queen bee export charge, the honey levy and the honey export charge are to be collected. It summarises the obligations on levy and charge payers, collection agents and other persons under this Part, including when amounts are payable, when returns are due, and record-keeping obligations. It specifies that there are no collection agents for the queen bee levy and queen bee charge.

Division 2—Bees

This Division provides rules for the collection of queen bee levy imposed by the Levies Regulations and queen bee export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers and charge payers in relation to payments of levy and charge to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Levy payers and charge payers may apply for an exemption from giving quarterly returns in specific circumstances. There are no collection agents for queen bee levy or charge.

Key definitions for the collection of queen bee levy and export charge:

- *queen bee* is defined in section 5 by reference to its scientific and common names as a fertile female bee.
- *threshold quarter*, in a financial year, is defined in subclause 2-1(3).

Clause 2-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on queen bees that are sold by the levy payer in a quarter in a financial year; and
- *charge payers* – for charge imposed on queen bees that are exported from Australia in a quarter in a financial year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For queen bees that are exported from Australia in a threshold quarter in a financial year, where the charge payer does not have an exemption from giving quarterly returns:

- items 1 and 2 of the table in subclause 2-1(2) provide that the charge is due and payable to the Commonwealth on the last day of the first calendar month after the end of the threshold quarter;
- items 1, 3, 4 and 5 of the table in subclause 2-1(4) provide that the charge payer must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 3 and 4 of the table in subclause 2-1(5) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the queen bees, for a period of 5 years.

Subclause 2-1(3) defines *threshold quarter*, in a financial year. For a queen bee levy payer or charge payer, it means the first quarter in that year at the end of which the sum of the amount of levy and charge the person is liable to pay in relation to queen bees and that year is \$50 or more. Refer to subclause 2-2(2) of Division 2 of Part 1-1 of Schedule 1 to the Levies Regulations which prescribes the levy exemption and subclause 2-2(2) of Division 2 of Part 1-1 of Schedule 1 to the Charges Regulations which prescribes the charge exemption.

Clause 2-2—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from queen bee levy or charge applies in a financial year. It covers two cases:

- *the person who is the breeder* – for queen bees that are sold by the person who is the breeder; and
- *the person who exports the queen bees* – for queen bees that are exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 2-3—Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

This clause prescribes a process for levy payers or charge payers to obtain an exemption from giving quarterly returns for queen bees in two cases:

- *levy payers* – for queen bees that are sold by the levy payer in a financial year; and
- *charge payers* – for queen bees that are exported in a financial year.

In each case, the levy payer or charge payer may only apply to the Secretary for an exemption if they reasonably believe the sum of the amount of levy and charge they will pay, or will be likely to pay, in relation to queen bees and the financial year will be less than \$2,000. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the levy payer or charge payer must give an annual return for the year.

Clause 2-4—Application provisions

This clause provides that the Division applies in relation to queen bee levy imposed by the Levies Regulations and queen bee export charge imposed by the Charges Regulations only if the rate of the levy or the charge, respectively, is greater than nil.

Division 3—Honey

This Division provides rules for the collection of honey levy imposed by the Levies Regulations and honey export charge imposed by the Charges Regulations. The rules prescribe obligations on levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Charge payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the collection of honey levy and charge:

- *business purchaser* is defined in subsection 6(3). In relation to honey, it means a person who buys honey from honey levy payers in the course of carrying on a business.
- *exporting agent* is defined in subsection 6(5). In relation to honey, it means a person who exports honey from Australia on behalf of other persons in the course of carrying on a business.
- *liable collection agent* is defined in subsection 6(4). In relation to the sale of honey on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- *retail sale* is defined in section 5. In relation to honey, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).

Clause 3-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on honey that is sold by the levy payer in a quarter in a calendar year (other than by retail sale);
- *levy payers* – for levy imposed on honey that is sold by the levy payer by retail sale in a calendar year;
- *levy payers* – for levy imposed on honey that is used by the levy payer in a calendar year in the production of other goods;
- *charge payers* – for charge imposed on honey that is exported from Australia in a quarter in a calendar year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the required information; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for honey that is sold by retail sale in a calendar year:

- items 2 and 4 of the table in subclause 3-1(1) provide that the levy is due and payable to the Commonwealth on the last day of February in the next calendar year;
- items 2, 3, 4 and 5 of the table in subclause 3-1(3) provide that the levy payer must give to the Secretary a return for the calendar year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of February in the next calendar year; and
- items 1, 2 and 4 of the table in subclause 3-1(4) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the honey, for a period of 5 years.

Clause 3-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in two cases:

- *the liable collection agent* – for honey that is sold by the levy payer to a business purchaser in a quarter in a calendar year (the sale case); and
- *the exporting agent* – for honey that is exported through an exporting agent in a quarter in a calendar year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;

- giving quarterly or annual returns to the Secretary; the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case in the sale case, where the collection agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 3-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the honey;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 3-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information before the end of the first calendar month after the end of that quarter; and
- items 1, 2 and 3 of the table in subclause 3-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to honey, for a period of 5 years.

Clause 3-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from honey levy or charge applies in a calendar year. It covers three cases:

- *the person who owns the honey immediately before the sale* – for honey that is sold by that person;
- *the person who owns the honey immediately before it is used in the production of other goods* – for honey that is used in Australia in the production of other goods by that person; and
- *the person who exports the honey* – for honey that is exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 3-4—Process for obtaining exemption from giving quarterly returns—charge payers

This clause prescribes a process for charge payers to obtain an exemption from giving quarterly returns for honey in the case as follows:

- *charge payers* – for honey that is exported other than through an exporting agent in a calendar year.

The charge payer may only apply to the Secretary for an exemption if they reasonably believe the total amount of charge they will pay, or will be likely to pay, in relation to honey and the calendar year will be less than \$4,000. An application to the Secretary must be in the

approved form and include the information required by that form. If the exemption is given, the charge payer must give annual returns.

Clause 3-5—Process for obtaining exemption from giving quarterly returns—collection agents

This clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for honey. The collection agent may only apply to the Secretary for an exemption if they reasonably believe the total equivalent amount they will pay, or will be likely to pay, in relation to honey and the calendar year will be less than \$4,000. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual returns for the year.

Part 1-2—Chickens and eggs

Division 4—Introduction

Clause 4-1—Simplified outline of this Part

This clause provides a simplified outline of Part 1-2. It outlines how the laying chicken levy, the egg levy and the meat chicken levy are to be collected. It summarises the obligations on levy and charge payers, collection agents and other persons under this Part including when amounts are payable, when returns are due and record-keeping obligations. It specifies that there are no collection agents for the laying chicken levy and meat chicken levy.

Division 5—Laying chickens and eggs

Subdivision 5-A—Laying chickens

This Subdivision provides rules for the collection of laying chicken levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers in relation to payments of levy to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records. There are no collection agents for the laying chicken levy.

Key definitions for the collection of laying chicken levy:

- ***hatchery*** is defined in section 5 as any place at which chickens are hatched for commercial purposes. A barn, shed or specialist hatchery are provided as examples of hatcheries.
- ***laying chicken*** is defined in section 5 as a female chicken that is to be raised for egg production.
- ***proprietor*** is defined in section 5. In relation to a hatchery, it means the person carrying on the business conducted at the hatchery.
- ***threshold calendar month*** in a financial year, is defined in subclause 5-1(2).

Clause 5-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on laying chickens that are hatched in a calendar month in a financial year at a hatchery in Australia.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the required information; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For laying chickens that are hatched at a hatchery in a calendar month in a financial year that is later than the threshold calendar month in the financial year:

- items 1 and 2 of the table in subclause 5-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the second calendar month after that later calendar month;
- items 1, 2, 3 and 4 of the table in subclause 5-1(4) provide that the levy payer must give to the Secretary a return for the later calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the second calendar month after the later calendar month;
- items 1, 2 and 3 of the table in subclause 5-1(5) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the laying chickens, for a period of 5 years.

Subclause 5-1(2) defines ***threshold calendar month***, in a financial year. For a hatchery and laying chickens, it means the first calendar month in that year at the end of which the total number of laying chickens that are hatched at the hatchery in that year is 1,060 or more. Refer to subclause 5-2(1) of Division 5 of Part 1-2 of Schedule 1 to the Levies Regulations that provides for the levy exemption.

Subclause 5-1(3) provides that laying chickens covered by subclause 5-2(2) of Division 5, Subdivision 5-A of Part 1-2 of Schedule 1 to the Levies Regulations are not counted for the purposes of subclause 5-1(2).

Clause 5-2—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from laying chicken levy applies in a financial year. It covers the case as follows:

- *the proprietor of a hatchery* – for laying chickens that are hatched.

The proprietor must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Subdivision 5-B—Eggs

This Subdivision provides rules for the collection of egg levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records.

Key definitions for the collection of egg levy:

- *hatchery* is defined in section 5 as any place at which chickens are hatched for commercial purposes. A barn, shed or specialist hatchery are provided as examples of hatcheries.
- *laying chicken* is defined in section 5 as a female chicken that is to be raised for egg production.
- *proprietor* is defined in section 5. In relation to a hatchery, it means the person carrying on the business conducted at the hatchery.

Clause 5-3—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on laying chickens that are purchased by the levy payer in a calendar month in a financial year; and
- *levy payers* – for levy imposed on laying chickens that are released from a hatchery into a commercial egg production facility in a calendar month in a financial year.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the required information; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For laying chickens that are released from a hatchery into a commercial egg production facility in a calendar month in a financial year:

- items 2 and 3 of the table in subclause 5-3(1) provide that the levy is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 5-3(2) provide that the levy payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and

- items 1, 2 and 3 of the table in subclause 5-3(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the laying chickens, for a period of 5 years.

Clause 5-4—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the proprietor of the hatchery* – for laying chickens that are purchased by the levy payer in a calendar month in a financial year from the proprietor of a hatchery.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the required information; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause. Where the laying chickens are purchased by the levy payer from the proprietor of the hatchery in a calendar month in a financial year:

- item 1 of the table in subclause 5-4(2) provides that the proprietor of the hatchery is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the laying chickens;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 5-4(3) provide that the proprietor of the hatchery must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 5-4(4) provide that the proprietor of the hatchery must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the laying chickens, for a period of 5 years.

Clause 5-5—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from egg levy applies in a financial year. It covers two cases:

- *the person who purchases the laying chickens* – for laying chickens that are purchased by that person in a financial year from the proprietor of a hatchery for use in the commercial production of eggs; and

- *the person keeping the laying chickens* – for laying chickens that are released from a hatchery into a commercial egg production facility in Australia in a financial year for keeping by that person for use in the commercial production of eggs.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years, beginning on the day after the end of the financial year.

Clause 5-6—When are laying chickens purchased?

This clause specifies, for the purposes of the Subdivision, that laying chickens are taken to be purchased when the first payment for the laying chickens is made, whether the payment represents the whole, or a part, of the purchase price for the laying chickens.

Division 6—Meat chickens

This Division provides rules for the collection of meat chicken levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers in relation to payments of levy to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge has an obligation to make and keep records. There are no collection agents for meat chicken levy.

Key definitions for the collection of meat chicken levy:

- *hatchery* is defined in section 5 and means any place at which chickens are hatched for commercial purposes. A barn, shed or specialist hatchery are provided as examples of hatcheries.
- *meat chicken* is defined in section 5 and means a chicken that is to be raised for meat production.
- *proprietor* is defined in section 5. In relation to a hatchery, it means the person carrying on the business conducted at the hatchery.
- *threshold calendar month* in a financial year, is defined in subclause 6-1(2).

Clause 6-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on meat chickens that are hatched in a calendar month in a financial year at a hatchery in Australia.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For meat chickens that are hatched in the threshold calendar month in a financial year at a hatchery in Australia:

- items 1 and 2 of the table in subclause 6-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the second calendar month after the threshold calendar month;
- items 1, 2, 3 and 4 of the table in subclause 6-1(4) provide that the levy payer must give to the Secretary a return for the threshold calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information before the end of the second calendar month after the threshold calendar month; and
- items 1, 2 and 3 of the table in subclause 6-1(5) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid by the levy payer on the meat chickens, for a period of 5 years.

Subclause 6-1(2) defines *threshold calendar month* in a financial year. For a hatchery and meat chickens, it means the first calendar month in that year at the end of which the total number of meat chickens that are hatched at the hatchery in that year is 20,000 or more. Refer to subclause 6-2(1) of Division 6 of Part 1-2 of Schedule 1 to the Levies Regulations that provides for the levy exemption.

Subclause 6-1(3) provides that meat chickens covered by the levy exemption in 6-2(2) of Division 6 of Part 1-2 Schedule 1 to the Levies Regulations are not counted for the purposes of subclause 6-1(2) in this Division.

Clause 6-2—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from meat chicken levy applies in a financial year. It covers the case as follows:

- *the proprietor of the hatchery* – for meat chickens that are hatched at that hatchery in Australia.

The proprietor must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Part 1-3—Livestock

Division 7—Introduction

Clause 7-1—Simplified outline of this Part

This clause provides a simplified outline in Part 1-3. It outlines how levies and charges on buffaloes, cattle, deer, goats, horses, pigs, and sheep and lambs are collected. It summarises the obligations on levy and charge payers, collection agents and other persons under this Part, including when amounts are payable, when returns are due, and record-keeping obligations.

Division 8—Buffaloes

Subdivision 8-A—Buffalo slaughter levy

This Subdivision provides rules for the collection of buffalo slaughter levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records.

Key definitions for the collection of buffalo slaughter levy:

- *buffalo* is defined in section 5 by reference to its scientific name.
- *proprietor* is defined in section 5. In relation to an abattoir, it means:
 - if a licence is required under any law of the Commonwealth, a State, the Australian Capital Territory or the Northern Territory to carry on abattoir activities—the person who holds the licence; or
 - if no licence is required under any such law—the person carrying on the business of operating the abattoir.

Clause 8-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on buffaloes that are slaughtered in a calendar month.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For buffaloes that are slaughtered in a calendar month, where the levy payer is the proprietor of the abattoir:

- items 1 and 2 of the table in subclause 8-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 8-1(2) provide that the levy payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 8-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid in relation to the buffaloes, for a period of 5 years.

Clause 8-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the proprietor of the abattoir* – for levy imposed on buffaloes that are slaughtered at an abattoir in a calendar month and the proprietor of the abattoir is not the levy payer.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause. For buffaloes that are slaughtered in a calendar month, where the proprietor of the abattoir is not the levy payer:

- item 1 of the table in subclause 8-2(2) provides that the proprietor of the abattoir is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the buffaloes;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 8-2(3) provide that the proprietor of the abattoir must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 8-2(4) provide that the proprietor of the abattoir must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the buffaloes, for a period of 5 years.

Clause 8-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from buffalo slaughter levy applies in a financial year. It covers the case as follows:

- *the person who owns the buffaloes at the time of the slaughter* – for levy imposed on buffaloes that are slaughtered in Australia at an abattoir for human consumption.

The person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years, beginning on the day after the end of the financial year.

Subdivision 8-B—Buffalo export charge

This Subdivision provides rules for the collection of buffalo export charge imposed by the Charges Regulations. The rules prescribe obligations for charge payers and collection agents

in relation to payments of charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records.

Key definitions for the collection of buffalo export charge:

- *buffalo* is defined in section 5 by reference to its scientific name.
- *exporting agent* is defined in subsection 6(5). In relation to buffaloes, it means a person who exports buffaloes on behalf of others in the course of carrying on a business.

Clause 8-4—Obligations of charge payers

This clause prescribes obligations for:

- *charge payers* – for charge imposed on buffaloes that are exported from Australia in a calendar month.

This clause prescribes rules for charge payers that provide for:

- when charge is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For buffaloes that are exported in a calendar month other than through an exporting agent:

- items 2 and 3 of the table in subclause 8-4(1) provide that the charge is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 8-4(2) provide that the charge payer must give a to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 8-4(3) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the buffaloes, for a period of 5 years.

Clause 8-5—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the exporting agent* – for buffaloes that are exported from Australia in a calendar month through an exporting agent.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to charge (equivalent amount) is due and payable to the Commonwealth;

- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For buffaloes that are exported in a calendar month through an exporting agent:

- item 1 of the table in subclause 8-5(2) provides that the exporting agent is liable to pay an equivalent amount, on behalf of the charge payer, in relation to the buffaloes;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 8-5(3) provide that the exporting agent must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 8-5(4) provide that the exporting agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the buffaloes, for a period of 5 years.

Division 9—Cattle

Subdivision 9-A—Cattle slaughter levy

This Subdivision provides rules for the collection of cattle slaughter levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records.

Key definitions for the collection of cattle slaughter levy:

- *cattle* is defined in section 5 as bovine animals other than buffalo.
- *hot carcase weight* of a carcase is defined in section 5 as the weight of the carcase within 2 hours after slaughter.
- *proprietor* is defined in section 5. In relation to an abattoir, it means:
 - if a licence is required under any law of the Commonwealth, a State, the Australian Capital Territory or the Northern Territory to carry on abattoir activities—the person who holds the licence; or
 - if no licence is required under any such law—the person carrying on the business of operating the abattoir.

Clause 9-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on cattle that are slaughtered in a calendar month.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For cattle that are slaughtered in a calendar month, where the levy payer is the proprietor of the abattoir:

- items 1 and 2 of the table in subclause 9-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 9-1(2) provide that the levy payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 9-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid in relation to the cattle, for a period of 5 years.

Clause 9-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the proprietor of the abattoir* – for cattle slaughtered at an abattoir in a calendar month and the proprietor of the abattoir is not the levy payer.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically used an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables for cattle that are slaughtered at an abattoir in a calendar month, where the proprietor of the abattoir is not the levy payer:

- item 1 of the table in subclause 9-2(2) provides that the proprietor of the abattoir is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the cattle;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 9-2(3) provide that the proprietor of the abattoir must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 9-2(4) provide that the proprietor of the abattoir must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the cattle, for a period of 5 years.

Clause 9-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from cattle slaughter levy applies in a financial year. It covers two cases:

- *the person who owns the carcasses immediately after the hot carcass weight is determined* – for cattle slaughtered at an abattoir for human consumption if the hot carcass weight of the carcasses is determined by the proprietor of the abattoir; or
- *the person who owns the carcasses immediately after the slaughter* – for cattle slaughtered at an abattoir for human consumption if the hot carcass weight of the carcasses is not determined by the proprietor of the abattoir.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Subdivision 9-B—Cattle transaction levy

This Subdivision provides rules for the collection of cattle transaction levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records.

Key definitions used in this Subdivision for the collection of cattle transaction levy:

- *business purchaser* is defined in subsection 6(3). In relation to cattle, it means a person who buys cattle from cattle transaction levy payers in the course of carrying on a business.
- *cattle* is defined in section 5 as bovine animals other than buffalo.
- *liable collection agent* is defined in subsection 6(4). In relation to the sale of cattle on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.

- **proprietor** is defined in section 5. In relation to an abattoir, it means:
 - if a licence is required under any law of the Commonwealth, a State, the Australian Capital Territory or the Northern Territory to carry on abattoir activities—the person who holds the licence; or
 - if no licence is required under any such law—the person carrying on the business of operating the abattoir.

Clause 9-4—Obligations of levy payers

The clause prescribes obligations for:

- *levy payers* – for levy imposed on each transaction entered into by which the ownership of cattle is transferred in a calendar month from one person to another; and
- *levy payers* – for levy imposed on the slaughter of cattle in Australia at an abattoir in a calendar month.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly or annual returns to the Secretary; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For a transaction entered into by which the ownership of cattle is transferred from one person to another, where the transaction is a sale of the cattle from one cattle producer to another cattle producer, in a calendar month:

- items 3 and 5 of the table in subclause 9-4(1) provide that the levy is due and payable to the Commonwealth on 31 October in the next financial year after the financial year in which the transfer of ownership occurred;
- items 2, 3, 4 and 5 of the table in subclause 9-4(2) provide that the levy payer must give to the Secretary a return for the financial year that is either in an approved form given electronically using an approved electronic system and includes the required information, before the end of October in the next financial year;
- items 1, 2 and 3 of the table in subclause 9-4(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid in relation to the cattle, for a period of 5 years.

Clause 9-5—Obligations of collection agents

This clause prescribes obligations for persons as collection agents in two cases:

- *the liable collection agent* – for a transaction entered into by which the ownership of cattle is transferred in a calendar month because of a sale of the cattle by the levy payer to a business purchaser (except for a sale of cattle from one cattle producer to another) (the sale case); and
- *the proprietor of the abattoir* – for the slaughter of cattle in a calendar month at an abattoir where the levy payer is not the proprietor of the abattoir (the slaughter case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system and include the required information; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the slaughter case:

- item 1 of the table in subclause 9-5(2) provides that the proprietor of the abattoir is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the cattle;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the second calendar month after the calendar month;
- items 1, 2 and 3 of the table in subclause 9-5(3) provide that the proprietor of the abattoir must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information before the end of the second calendar month after the calendar month; and
- items 1, 2 and 3 of the table in subclause 9-5(4) provide that the proprietor of the abattoir must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the cattle, for a period of 5 years.

Clause 9-6—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from cattle transaction levy applies in a financial year. It covers four cases:

- *the person who owns the cattle immediately before the transaction is entered into* – for a transaction that is entered into by which the ownership of cattle is transferred from one person to another;
- *the person who owns the cattle immediately before the delivery* – for cattle that are slaughtered in Australia at an abattoir, where the cattle have been delivered to the abattoir other than because of a sale to the proprietor of the abattoir;
- *the proprietor of the abattoir* – for cattle that are slaughtered in Australia at an abattoir where the cattle were purchased by the proprietor and held for longer than 60 days after the day of the purchase and before the day of slaughter;
- *the person who owns the cattle at the time of slaughter* – for cattle that are slaughtered in Australia at an abattoir in any other circumstances.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years, beginning on the day after the end of the financial year.

Subdivision 9-C—Cattle exporter charge

This subdivision provides rules for the collection of cattle exporter charge imposed by the Charges Regulations. The rules prescribe obligations for charge payers and collection agents in relation to payments of charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records.

Key definitions for the collection of cattle exporter charge:

- *cattle* is defined in section 5 as bovine animals other than buffalo.
- *exporting agent* is defined in subsection 6(5). In relation to cattle, it means a person who exports cattle on behalf of other persons in the course of carrying on a business.

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Clause 9-7—Obligations of charge payers

This clause prescribes obligations for:

- *charge payers* – for charge imposed on cattle that are exported from Australia.

This clause prescribes rules for charge payers that provide for:

- when charge is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For cattle that are exported in a calendar month other than through an exporting agent:

- items 2 and 3 of the table in subclause 9-7(1) provide that the charge is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 9-7(2) provide that the charge payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 9-7(3) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the cattle, for a period of 5 years.

Clause 9-8—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the exporting agent* – for cattle that are exported from Australia through the exporting agent in a calendar month.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to charge (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for cattle that are exported in a calendar month through an exporting agent:

- item 1 of the table in subclause 9-8(2) provides that the exporting agent is liable to pay an equivalent amount, on behalf of the charge payer, in relation to the cattle;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 9-8(3) provide that the exporting agent must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 9-8(4) provide that the exporting agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the cattle, for a period of 5 years.

Subdivision 9-D—Cattle owner charge

This Division provides rules for the collection of cattle owner charge imposed by the Charges Regulations. The rules prescribe obligations for charge payers and collection agents in relation to payments of charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a charge exemption has an obligation to make and keep records.

Key definitions for the collection of cattle owner charge:

- *cattle* is defined in section 5 as bovine animals other than buffalo.
- *exporting agent* is defined in subsection 6(5). In relation to cattle, it means a person who exports cattle from Australia on behalf of others in the course of carrying on a business.

Clause 9-9—Obligations of charge payers

This clause prescribes obligations for:

- *charge payers* – for charge imposed on cattle that are exported from Australia.

This clause prescribes rules for charge payers that provide for:

- when charge is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;

- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For cattle that are exported other than through an exporting agent in a calendar month:

- items 2 and 3 of the table in subclause 9-9(1) provides that the charge is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 9-9(2) provide that the charge payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 9-9(3) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the cattle, for a period of 5 years.

Clause 9-10—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the exporting agent* – for cattle that are exported from Australia through the exporting agent in a calendar month.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to charge (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables for cattle that are exported in a calendar month through an exporting agent:

- item 1 of the table in subclause 9-10(2) provide that the exporting agent is liable to pay an equivalent amount, on behalf of the charge payer, in relation to the cattle;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 9-10(3) provide that the exporting agent must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 9-10(4) provide that the exporting agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the cattle, for a period of 5 years.

Clause 9-11—Obligations of persons claiming charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from cattle owner charge applies in a financial year. It covers the case as follows:

- *the person who owns the cattle immediately before they are loaded on the ship or aircraft in which they are exported* – for cattle that are exported from Australia.

The person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years, beginning on the day after the end of the financial year.

Division 10—Deer

This Division provides rules for the collection of deer slaughter levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records.

Key definitions for the collection of deer slaughter levy:

- *deer* is defined in section 5 by reference to its scientific name.
- *proprietor* is defined in section 5. In relation to an abattoir, it means:
 - if a licence is required under any law of the Commonwealth, a State, the Australian Capital Territory or the Northern Territory to carry on abattoir activities—the person who holds the licence; or
 - if no licence is required under any such law—the person carrying on the business of operating the abattoir.

Clause 10-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on deer that are slaughtered in a calendar month.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For deer that are slaughtered in a calendar month, where the levy payer is the proprietor of the abattoir:

- items 1 and 2 of the table in subclause 10-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 10-1(2) provide that the levy payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 10-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid in relation to the deer, for a period of 5 years.

Clause 10-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the proprietor of the abattoir* – for deer that are slaughtered at an abattoir in a calendar month and the proprietor of the abattoir is not the levy payer.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for deer that are slaughtered in a calendar month, where the proprietor of the abattoir is not the levy payer:

- item 1 of the table in subclause 10-2(2) provides that the proprietor of the abattoir is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the deer;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 10-2(3) provide that the proprietor of the abattoir must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 10-2(4) provide that the proprietor of the abattoir must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the deer, for a period of 5 years.

Clause 10-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from deer slaughter levy applies in a financial year. It covers the case as follows:

- *the person who owns the deer at the time of the slaughter* – for deer that are slaughtered in Australia at an abattoir for human consumption.

The person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years, beginning on the day after the end of the financial year.

Division 11—Goats

Subdivision 11-A—Goat slaughter levy

The Subdivision provides rules for the collection of goat slaughter levy imposed by the Levies Regulations. The rules prescribe obligations on levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records.

Key definitions for the collection of goat slaughter levy:

- *goat* is defined in section 5 by reference to its scientific name.
- *hot carcase weight*, of a carcase, is defined in section 5 as the weight of the carcase within 2 hours after slaughter.
- *proprietor* is defined in section 5. In relation to an abattoir, it means:
 - if a licence is required under any law of the Commonwealth, a State, the Australian Capital Territory or the Northern Territory to carry on abattoir activities—the person who holds the licence; or
 - if no licence is required under any such law—the person carrying on the business of operating the abattoir.

Clause 11-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on goats that are slaughtered in a calendar month.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For goats that are slaughtered at an abattoir in a calendar month, where the levy payer is the proprietor of the abattoir:

- items 1 and 2 of the table in subclause 11-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 11-1(2) provide that the levy payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 11-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid in relation to the goats, for a period of 5 years.

Clause 11-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the proprietor of the abattoir* – for goats slaughtered at an abattoir in a calendar month and the proprietor of the abattoir is not the levy payer.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for goats that are slaughtered at an abattoir in a calendar month, where the proprietor of the abattoir is not the levy payer:

- item 1 of the table in subclause 11-2(2) provides that the proprietor of the abattoir is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the goats;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 11-2(3) provide that the proprietor of the abattoir must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 11-2(4) provide that the proprietor of the abattoir must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the goats, for a period of 5 years.

Clause 11-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from goat slaughter levy applies in a financial year. It covers two cases:

- *the person who owns the carcasses immediately after their hot carcass weight is determined* for goats slaughtered in Australia at an abattoir for human consumption if the hot carcass weight of the carcass is determined by the proprietor of the abattoir; or
- *the person who owns the carcasses immediately after the slaughter* – for goats slaughtered in Australia at an abattoir for human consumption if the hot carcass weight of the carcass is not determined by the proprietor of the abattoir.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years, beginning on the day after the end of the financial year.

Subdivision 11-B—Goat transaction levy

This Subdivision provides rules for the collection of goat transaction levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records.

Key definitions for the collection of goat transaction levy:

- ***business purchaser*** is defined in subsection 6(3). In relation to goats, it means a person who buys goats from goat transaction levy payers in the course of carrying on a business.
- ***goat*** is defined in section 5 by reference to its scientific name.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of goats on which levy is imposed, it operates to identify a single liable collection agent in relation to each transaction.
- ***proprietor***, is defined in section 5. In relation to an abattoir, it means:
 - if a licence is required under any law of the Commonwealth, a State, the Australian Capital Territory or the Northern Territory to carry on abattoir activities—the person who holds the licence; or
 - if no licence is required under any such law—the person carrying on the business of operating the abattoir.

Clause 11-4—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on each transaction entered into by which the ownership of goats is transferred in a calendar month from one person to another; and
- *levy payers* – for levy imposed on the slaughter in Australia at an abattoir of goats in a calendar month.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For goats that are slaughtered at an abattoir in a calendar month, where the levy payer is the proprietor of the abattoir:

- items 4 and 5 of the table in subclause 11-4(1) provide that the levy is due and payable to the Commonwealth on the last day of the second calendar month after the calendar month in which the slaughter of the goats occurred;
- items 1, 3, 4 and 5 of the table in subclause 11-4(2) provide the levy payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the second calendar month after that calendar month; and
- items 1, 2 and 3 of the table in subclause 11-4(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid in relation to the goats, for a period of 5 years.

Clause 11-5—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in two cases:

- *the liable collection agent* – for a transaction entered into by which the ownership of goats is transferred in a calendar month because of a sale by the levy payer to a business purchaser (except a sale from one goat producer to another) (the sale case); and
- *the proprietor of the abattoir* – for the slaughter of goats in a calendar month at an abattoir where the levy payer is not the proprietor of the abattoir (the slaughter case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the required information and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case:

- item 1 of the table in subclause 11-5(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the goats;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the second calendar month after the calendar month;

- items 1, 2, 3 and 4 of the table in subclause 11-5(3) provide that the liable collection agent must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the second calendar month after that calendar month; and
- items 1, 2 and 3 of the table in subclause 11-5(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the goats, for a period of 5 years.

Clause 11-6—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from goat transaction levy applies in a financial year. It covers four cases:

- *the person who owns the goats immediately before the transaction is entered into* – for a transaction entered into by which the ownership of goats is transferred from one person to another;
- *the person who owns the goats immediately before the delivery* – for goats that are slaughtered in Australia at an abattoir, where the goats have been delivered to the abattoir other than because of a sale to the proprietor of the abattoir;
- *the proprietor of the abattoir* – for goats that are slaughtered in Australia at an abattoir where the goats were purchased by the proprietor and held for longer than 30 days after the day of purchase and before the day of slaughter;
- *the person who owns the goats at the time of slaughter* – for goats that are slaughtered in Australia at an abattoir in any other circumstances.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years, beginning on the day after the financial year.

Subdivision 11-C—Goat exporter charge

This Subdivision provides rules for the collection of goat exporter charge imposed by the Charges Regulations. The rules prescribe obligations on charge payers and collection agents in relation to payments of charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records.

Key definitions for the collection of goat exporter charge:

- *exporting agent* is defined in subsection 6(5). In relation to goats, it means a person who exports goats on behalf of others in the course of carrying on a business.
- *goat* is defined in section 5 by reference to its scientific name.

Clause 11-7—Obligations of charge payers

This clause prescribes obligations for:

- *charge payers* – for charge imposed on goats that are exported from Australia.

This clause prescribes rules for charge payers that provide for:

- when charge is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For goats that are exported in a calendar month other than through an exporting agent:

- items 2 and 3 of the table in subclause 11-7(1) provide that the charge is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 11-7(2) provide that the charge payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 11-7(3) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the goats, for a period of 5 years.

Clause 11-8—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the exporting agent* – for goats that are exported from Australia in a calendar month through the exporting agent.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to charge (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for goats that are exported from Australia in a calendar month through an exporting agent:

- item 1 of the table in subclause 11-8(2) provides that the exporting agent is liable to pay an equivalent amount, on behalf of the charge payer, in relation to the goats;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 11-8(3) provide that the exporting agent must give to the Secretary a return for the calendar month that is either in an approved form or

given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and

- items 1, 2 and 3 of the table in subclause 11-8(4) provide that the exporting agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the goats, for a period of 5 years.

Subdivision 11-D—Goat owner charge

This Subdivision provides rules for the collection of goat owner charge imposed by the Charges Regulations. The rules prescribe obligations on charge payers and collection agents in relation to payments of charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person who is claiming a charge exemption has an obligation to make and keep records.

Key definitions for the collection of goat owner charge:

- *exporting agent* is defined in subsection 6(5). In relation to goats, it means a person who exports goats from Australia on behalf of others in the course of carrying on a business.
- *goat* is defined in section 5 by reference to its scientific name.

Clause 11-9—Obligations of charge payers

This clause prescribes obligations for:

- *charge payers* – for charge imposed on goats that are exported from Australia.

This clause prescribes rules for charge payers that provide for:

- when charge is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For goats that are exported in a calendar month other than through an exporting agent:

- items 2 and 3 of the table in subclause 11-9(1) provide that the charge is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 11-9(2) provide that the charge payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 11-9(3) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the goats, for a period of 5 years.

Clause 11-10—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the exporting agent* – for goats that are exported from Australia in a calendar month through an exporting agent.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to charge (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for goats that are exported from Australia in a calendar month through an exporting agent:

- item 1 of the table in subclause 11-10(2) provides that the exporting agent is liable to pay an equivalent amount, on behalf of the charge payer, in relation to the goats;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 11-10(3) provide that the exporting agent must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 11-10(4) provide that the exporting agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the goats, for a period of 5 years.

Clause 11-11—Obligations of persons claiming charge exemption

The clause prescribes record keeping obligations for persons who consider that an exemption from goat owner charge applies in a financial year. It covers the case as follows:

- *the person who owns the goats immediately before they are loaded on the ship or aircraft in which they are exported* – for goats that are exported from Australia.

The person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Division 12—Horses

Subdivision 12-A—Horse slaughter levy

This Subdivision provides rules for the collection of horse slaughter levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records.

Key definitions for the collection of horse slaughter levy:

- *horse* is defined in section 5 by reference to its scientific name.
- *proprietor* is defined in section 5. In relation to an abattoir, it means:
 - if a licence is required under any law of the Commonwealth, a State, the Australian Capital Territory or the Northern Territory to carry on abattoir activities—the person who holds the licence; or
 - if no licence is required under any such law—the person carrying on the business of operating the abattoir.

Clause 12-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on horses that are slaughtered in a calendar month.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For horses that are slaughtered in a calendar month, where the levy payer is the proprietor of the abattoir:

- items 1 and 2 of the table in subclause 12-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 12-1(2) provide that the levy payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 12-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid in relation to the horses, for a period of 5 years.

Clause 12-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the proprietor of the abattoir* – for horses that are slaughtered at an abattoir in a calendar month and the proprietor of the abattoir is not the levy payer.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and includes the required information; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for horses that are slaughtered at an abattoir in a calendar month, where the proprietor of the abattoir is not the levy payer:

- item 1 of the table in subclause 12-2(2) provides that the proprietor of the abattoir is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the horses;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 12-2(3) provide that the proprietor of the abattoir must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 12-2(4) provide that the proprietor of the abattoir must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the horses, for a period of 5 years.

Clause 12-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from horse slaughter levy applies in a financial year. It covers the case as follows:

- *the person who owns the carcasses immediately after the slaughter* – for horses that are slaughtered in Australia at an abattoir for human consumption.

The person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Subdivision 12-B—Thoroughbred horse levy

This Subdivision provides rules for the collection of thoroughbred horse levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in

relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records.

Key definitions for the collection of thoroughbred horse levy:

- ***Australian Stud Book*** is defined in section 5 as the publication of that name, as in force from time to time, that contains the official records of thoroughbred bloodlines in Australia and is kept and maintained by Racing Australia.
- ***declaration of service*** is defined in section 5 as a declaration of service, in respect of a stallion, required to be lodged by the Rules of the Australian Stud Book.
- ***mare*** is defined in section 5 as a female horse aged 4 years or more.
- ***mare return*** is defined in section 5 as a mare return required to be lodged by the Rules of the Australian Stud Book.
- ***Racing Australia*** is defined in section 5 as Racing Australia Limited (ACN 105 994 330).
- ***Rules of the Australian Stud book*** is defined in section 5 as the rules of the Australian Stud Book published by Racing Australia, as in force from time to time.

Subsection 59(5) of the Act provides that the rules may make provision in relation to a matter by applying, adopting or incorporating, with or without modification, any matter contained in an instrument or other writing as in force or existing from time to time.

The ***Australian Stud Book*** contains the official records of thoroughbred bloodlines in Australia and is kept and maintained by Racing Australia. The Australian Stud Book forms part of an international rules framework providing for the integrity of racehorse bloodlines.

The ***Rules of the Australian Stud Book*** provide detail necessary to support the operation of the Australian Stud Book. The criteria for acceptance of a ***mare return*** and a stallion's ***declaration of service*** are located in the Rules of the Australian Stud Book.

The Rules of the Australian Stud Book are freely available online on the Racing Australia website. The Australian Stud Book is searchable by the public, with a paid subscription required for additional detailed information. A free search will reveal whether a horse is already included in the Australian Stud Book.

Clause 12-4—Obligations of levy payers

This clause prescribes obligations for:

- ***levy payers*** – for levy imposed on a thoroughbred horse that is a mare where the mare return is lodged with Racing Australia in a period of 3 months beginning on 1 March, 1 June, 1 September or 1 December; and
- ***levy payers*** – for levy imposed on a thoroughbred horse that is a stallion where the declaration of service is lodged with Racing Australia in a period of 12 months beginning on 1 March.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For a mare, where the mare return is lodged with Racing Australia in a 3-month period beginning on 1 March, 1 June, 1 September or 1 December:

- items 1 and 3 of the table in subclause 12-4(1) provide that the levy is due and payable to the Commonwealth on the last day of the first calendar month after the end of the 3-month period; and
- items 1, 2 and 3 of the table in subclause 12-4(2) provide that the levy payer must make and keep records that contain details of the transaction involving Racing Australia, for a period of 5 years.

Clause 12-5—Obligations of collection agents

This clause prescribes obligations for Racing Australia which is the collection agent in two cases:

- for a thoroughbred horse that is a mare where the mare return is lodged with Racing Australia in a period of 3 months beginning on 1 March, 1 June, 1 September or 1 December; and
- for a thoroughbred horse that is a stallion where the declaration of service is lodged with Racing Australia in a period of 12 months beginning on 1 March.

Subsection 10(10) of the Act does not apply to this clause because Racing Australia is a public company.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving 3-monthly or annual returns; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For a stallion, where the declaration of service is lodged with Racing Australia in a 12-month period beginning on 1 March:

- item 1 of the table in subclause 12-5(2) provides that Racing Australia is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the stallion;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on 31 March in the next 12-month period beginning on 1 March;
- items 2, 3, 4 and 5 of the table in subclause 12-5(3) provide that Racing Australia must give to the Secretary a return for the 12-month period that is either in an approved form or given electronically using an approved electronic system and includes the required

information, before the end of March in the next 12-month period beginning on 1 March; and

- items 1, 2 and 3 of the table in subclause 12-5(4) provide that Racing Australia must make and keep records that enable it to substantiate the equivalent amount payable and paid in relation to the stallion, for a period of 5 years.

Subdivision 12-C—Horse biosecurity response levy

This Subdivision provides rules for the collection of horse biosecurity response levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers in relation to making payments of levy to the Commonwealth, giving returns to the Secretary, and making and keeping records.

Key definitions for the collection of horse biosecurity response levy:

- *Agvet Code* is defined in section 5 as the Code set out in the Schedule to the *Agricultural and Veterinary Chemicals Code Act 1994*.
- *manufactured feed* is defined in section 5 as feed that is suitable for horses generally or horses of a particular kind and that has been prepared using one or more specified processes.
- *worm treatment* is defined in section 5 as a veterinary chemical product (within the meaning of the Agvet Code) for which all the specified conditions are met.

Clause 12-6—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for a disposal of manufactured feed or worm treatment in a calendar month.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for a disposal of manufactured feed or worm treatment in a calendar month:

- items 1 and 2 of the table in subclause 12-6(1) provide that the levy is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 12-6(2) provide that the levy payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and

- items 1, 2 and 3 of the table in subclause 12-6(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid in relation to the disposal, for a period of 5 years.

Clause 12-7—Application provisions

This clause provides that this subdivision applies in relation to levy imposed by clause 12-10 of Subdivision 12-C of Division 12 of Part 1-3 to Schedule 1 to the Levies Regulations on a disposal of manufactured feed or worm treatment, respectively, only if the rate of the levy on the disposal is greater than nil.

Division 13—Pigs

This Division provides rules for the collection of pig slaughter levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records.

Key definitions for the collection of pig slaughter levy:

- *pig* is defined in section 5 by reference to its scientific name.
- *proprietor* is defined in section 5. In relation to an abattoir, it means:
 - if a licence is required under any law of the Commonwealth, a State, the Australian Capital Territory or the Northern Territory to carry on abattoir activities—the person who holds the licence; or
 - if no licence is required under any such law—the person carrying on the business of operating the abattoir.

Clause 13-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for pigs that are slaughtered in a calendar month.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in particular case. For pigs that are slaughtered in a calendar month, where the levy payer is the proprietor of the abattoir:

- items 1 and 2 of the table in subclause 13-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 13-1(2) provide that the levy payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 13-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid in relation to the pigs, for a period of 5 years.

Clause 13-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the proprietor of the abattoir* – for pigs slaughtered at an abattoir in a calendar month where the proprietor of the abattoir is not the levy payer.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for pigs that are slaughtered at an abattoir in a calendar month, where the proprietor of the abattoir is not the levy payer:

- item 1 of the table in subclause 13-2(2) provides that the proprietor of the abattoir is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the pigs;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 13-2(3) provide that the proprietor of the abattoir must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 13-2(4) provide that the proprietor of the abattoir must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the pigs, for a period of 5 years.

Clause 13-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from pig slaughter levy applies in a financial year. It covers the case as follows:

- *the person who owns the pigs at the time of the slaughter* – for pigs that are slaughtered in Australia at an abattoir for human consumption.

The person must make and keep records that contain details relevant to working out whether the exemption applies, for a period of 5 years.

Division 14—Sheep and lambs

Subdivision 14-A—Sheep and lambs slaughter levy

This Subdivision provides rules for the collection of sheep and lambs slaughter levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records.

Key definitions for the collection of sheep and lambs slaughter levy:

- *lamb* is defined in section 5 by reference to its scientific name. It means an animal that is under 12 months of age or does not have any permanent incisor teeth in wear.
- *proprietor* is defined in section 5. In relation to an abattoir, it means:
 - if a licence is required under any law of the Commonwealth, a State, the Australian Capital Territory or the Northern Territory to carry on abattoir activities—the person who holds the licence; or
 - if no licence is required under any such law—the person carrying on the business of operating the abattoir.
- *sheep* is defined in section 5 by reference to its scientific name. It does not include lambs.

Clause 14-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on sheep or lambs that are slaughtered in a calendar month.

This clause prescribes rules for levy payers that provides for:

- when levy is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that for or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For sheep or lambs that are slaughtered at an abattoir in a calendar month, where the levy payer is the proprietor of the abattoir:

- items 1 and 2 of the table in subclause 14-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 14-1(2) provide that the levy payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 14-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid in relation to the sheep or lambs, for a period of 5 years.

Clause 14-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the proprietor of the abattoir* – for sheep or lambs slaughtered at an abattoir in a calendar month and the proprietor of the abattoir is not the levy payer.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for sheep or lambs that are slaughtered at an abattoir in a calendar month, where the proprietor of the abattoir is not the levy payer:

- item 1 of the table in subclause 14-2(2) provides that the proprietor of the abattoir is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the sheep or lambs;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 14-2(3) provide that the proprietor of the abattoir must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 14-2(4) provide that the proprietor of the abattoir must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the sheep or lambs, for a period of 5 years.

Clause 14-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from sheep and lambs slaughter levy applies in a financial year. It covers two cases:

- *the person who owns the carcasses immediately after the hot carcass weight of the carcasses is determined* – for sheep or lambs slaughtered in Australia at an abattoir if the hot carcass weight of the carcass is determined by the proprietor of the abattoir; or
- *the person who owns the carcasses immediately after the slaughter* – for sheep or lambs that are slaughtered in Australia at an abattoir for human consumption if the hot carcass weight of the carcass is not determined by the proprietor of the abattoir.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years, beginning on the day after the end of the financial year.

Subdivision 14-B—Sheep and lambs transaction levy

This Subdivision provides rules for the collection of sheep and lambs transaction levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records.

Key definitions for the collection of sheep and lambs transaction levy:

- ***business purchaser*** is defined in subsection 6(3). In relation to sheep and lambs, it means a person who buys sheep or lambs from sheep and lambs transaction levy payers in the course of carrying on a business.
- ***lamb*** is defined in section 5 by reference to its scientific name. It means an animal that is under 12 months of age or does not have any permanent incisor teeth in wear.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of sheep or lambs on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***proprietor*** is defined in section 5. In relation to an abattoir, it means:
 - if a licence is required under any law of the Commonwealth, a State, the Australian Capital Territory or the Northern Territory to carry on abattoir activities—the person who holds the licence; or
 - if no licence is required under any such law—the person carrying on the business of operating the abattoir.
- ***sheep*** is defined in section 5 by reference to its scientific name. It does not include lambs.

Clause 14-4—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on each transaction entered into by which the ownership of sheep or lambs is transferred from one person to another in a calendar month; and
- *levy payers* – for levy imposed on the slaughter in Australia at an abattoir of sheep or lambs in a calendar month.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For a transaction entered into by which the ownership of sheep or lambs is transferred from one person to another, and the transaction is not a sale of the sheep or lambs:

- items 3 and 5 of the table in subclause 14-4(1) provide that the levy is due and payable to the Commonwealth on 31 October in the next financial year after the financial year in which the transfer of ownership occurred;
- items 2, 3, 4 and 5 of the table in subclause 14-4(2) provide that the levy payer must give to the Secretary a return for the financial year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of October in the next financial year; and
- items 1, 2 and 3 of the table in subclause 14-4(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid in relation to the sheep and lambs, for a period of 5 years.

Clause 14-5—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in two cases:

- *the liable collection agent* – for a transaction entered into by which the ownership of sheep or lambs is transferred in a calendar month because of a sale of the sheep or lambs by the levy payer to a business purchaser (except a sale of sheep or lambs from one sheep or lamb producer to another) (the sale case); and
- *the proprietor of the abattoir* – for the slaughter of sheep or lambs in a calendar month at an abattoir where the levy payer is not the proprietor of the abattoir (the slaughter case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;

- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operations of the tables in the clause in the sale case:

- item 1 of the table in subclause 14-5(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the sheep or lambs;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the second calendar month after the calendar month;
- items 1, 2, 3 and 4 of the table in subclause 14-5(3) provide that the liable collection agent must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the second calendar month after that calendar month; and
- items 1, 2 and 3 of the table in subclause 14-5(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the sheep or lambs, for a period of 5 years.

Clause 14-6—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from sheep and lambs transaction levy applies in a financial year. It covers four cases:

- *the person who owns the sheep or lambs immediately before the transaction is entered into* – for a transaction entered into by which the ownership of sheep or lambs is transferred from one person to another;
- *the person who owns the sheep or lambs immediately before the delivery* – for sheep or lambs that are slaughtered in Australia at an abattoir, where the sheep or lambs have been delivered to the abattoir other than because of a sale to the proprietor of the abattoir; and
- *the proprietor of the abattoir* – for sheep or lambs that are slaughtered in Australia at an abattoir where the sheep or lambs were purchased by the proprietor and held for longer than 30 days after the day of the purchase and before the day of slaughter;
- *the person who owns the sheep or lambs at the time of slaughter* – for sheep or lambs that are slaughtered in Australia at an abattoir in any other circumstances.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years, beginning on the day after the end of the financial year.

Subdivision 14-C—Sheep and lambs exporter charge

This Subdivision provides rules for the collection of sheep and lambs exporter charge imposed by the Charges Regulations. The rules prescribe obligations for charge payers and collection agents in relation to payments of charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records.

Key definitions for the collection of sheep and lambs exporter charge:

- *exporting agent* is defined in subsection 6(5). In relation to sheep or lambs, it means a person who exports sheep or lambs on behalf of others in the course of carrying on a business.
- *lamb* is defined in section 5 by reference to its scientific name. It means an animal that is under 12 months of age or does not have any permanent incisor teeth in wear.
- *sheep* is defined in section 5 by reference to its scientific name. It does not include lambs.

Clause 14-7—Obligations of charge payers

This clause prescribes obligations for:

- *charge payers* – for charge imposed on sheep and lambs that are exported from Australia.

This clause prescribes rules for charge payers that provide for:

- when charge is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For sheep or lambs that are exported in a calendar month other than through an exporting agent:

- items 2 and 3 of the table in subclause 14-7(1) provide that the charge is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 14-7(2) provide that the charge payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 14-7(3) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the sheep or lambs, for a period of 5 years.

Clause 14-8—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the exporting agent* – for sheep or lambs that are exported from Australia in a calendar month through an exporting agent.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to charge (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for sheep or lambs that are exported in a calendar month through an exporting agent:

- item 1 of the table in subclause 14-8(2) provides that the exporting agent is liable to pay an equivalent amount, on behalf of the charge payer, in relation to the sheep or lambs;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 14-8(3) provide that the exporting agent must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 14-8(4) provide that the exporting agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the sheep or lambs, for a period of 5 years.

Subdivision 14-D—Sheep and lambs owner charger

This Subdivision provides rules for the collection of sheep and lambs owner charge imposed by the Charges Regulations. The rules prescribe obligations for charge payers and collection agents in relation to payments of charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a charge exemption has an obligation to make and keep records.

Key definitions for the collection of sheep and lambs owner charge:

- *exporting agent* is defined in subsection 6(5). In relation to sheep or lambs, it means a person who exports sheep or lambs from Australia on behalf of others in the course of carrying on a business.
- *lamb* is defined in section 5 by reference to its scientific name. It means an animal that is under 12 months of age or does not have any permanent incisor teeth in wear.
- *sheep* is defined in section 5 by reference to its scientific name. It does not include lambs.

Clause 14-9—Obligations of charge payers

This clause prescribes obligations for:

- *charge payers* – for sheep or lambs that are exported from Australia.

This clause prescribes rules for charge payers that provide for:

- when charge is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For sheep or lambs that are exported in a calendar month other than through an exporting agent:

- items 2 and 3 of the table in subclause 14-9(1) provide that the charge is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 14-9(2) provide that the charge payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 14-9(3) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the sheep or lambs, for a period of 5 years.

Clause 14-10—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the exporting agent* – for sheep or lambs that are exported from Australia through the exporting agent in a calendar month.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to charge (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for sheep or lambs that are exported in a calendar month through an exporting agent:

- item 1 of the table in subclause 14-10(2) provides that the exporting agent is liable to pay an equivalent amount, on behalf of the charge payer, in relation to the sheep or lambs;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 14-10(3) provide that the exporting agent must give to the Secretary a return for the calendar month that is either in an approved

form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and

- items 1, 2 and 3 of the table in subclause 14-10(4) provide that the exporting agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the sheep or lambs, for a period of 5 years.

Clause 14-11—Obligations of persons claiming charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from sheep and lambs owner charge applies in a financial year. It covers the case as follows:

- *the person who owns the sheep or lambs immediately before they are loaded on the ship or aircraft in which they are exported* – for sheep or lambs that are exported from Australia.

The person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years, beginning on the day after the end of the financial year.

Part 1-4—Livestock Products

Division 15—Introduction

Clause 15-1—Simplified outline of this Part

This clause provides a simplified outline of Part 1-4. It outlines how the dairy produce levy, goat fibre levy, wool levy and wool export charge are to be collected. It summarises the obligations on levy and charge payers, collection agents and other persons under this Part, including when amounts are payable, when returns are due and record-keeping obligations.

Division 16—Dairy produce

This Division provides rules for the collection of dairy produce levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records.

Key Definitions for the collection of dairy produce levy:

- ***business purchaser*** is defined in subsection 6(3). In relation to whole milk, it means a person who buys whole milk from dairy produce levy payers in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of whole milk on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***whole milk*** is defined in section 5 as the lacteal fluid product of a dairy cow, where that product contains all its constituents as received from the dairy cow.

- *process*, in relation to an animal product, is defined in subsection 7(2). In relation to whole milk, it means the performance of an operation, except sorting, grading, packing, storage, transport, delivery or chilling.
- *proprietor*, is defined in section 5. In relation to a processing establishment, it means the person carrying on the business conducted at the processing establishment.

Clause 16-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on whole milk that is delivered to a processing establishment in Australia in a calendar month;
- *levy payers* – for levy imposed on whole milk that is sold by the levy payer to a business purchaser in a calendar month; and
- *levy payers* – for levy imposed on whole milk that is processed by the levy payer in a calendar month.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For whole milk that is processed by the levy payer in a calendar month:

- items 3 and 4 of the table in subclause 16-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the second calendar month after the calendar month in which the processing occurred;
- items 1, 2, 3, 4 and 5 of the table in subclause 16-1(2) provide that the levy payer must give two returns to the Secretary: for whole milk processed in the month (the processing month) by the levy payer, a return for the calendar month must be given before the end of the second calendar month after the processing month; and a return for the financial year must be given before the end of July in the next financial year. The returns must be in either an approved form or given electronically using an approved electronic system and include the required information; and
- items 1, 2 and 3 of the table in subclause 16-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the whole milk, for a period of 5 years.

Clause 16-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in two cases:

- *the proprietor of the processing establishment* – for whole milk that is delivered to a processing establishment in Australia by or on behalf of the levy payer in a calendar month in a financial year (the delivery case); and
- *the liable collection agent* – for whole milk that that is sold by the levy payer to a business purchaser in a calendar month (the relevant month) in a financial year (the sale case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving monthly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case for whole milk that is sold by the levy payer in a calendar month (the relevant month) in a financial year to a business purchaser:

- item 1 of the table in subclause 16-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the whole milk;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the second calendar month after the relevant month;
- items 1, 2, 3, 4 and 5 of the table in subclause 16-2(3) provide that the liable collection agent must give two returns to the Secretary: a return for the relevant month must be given before the end of the second calendar month after the relevant month; and a return for the financial year must be given before the end of July in the next financial year. The returns must be in either an approved form or given electronically using an approved electronic system and include the required information; and
- items 1, 2 and 3 of the table in subclause 16-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the whole milk, for a period of 5 years.

Clause 16-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from dairy produce levy applies in a financial year. It covers three cases:

- *the person who owns the whole milk immediately after it is produced in Australia* – for whole milk that is delivered to a processing establishment by or on behalf of that person;
- *the person who owns the whole milk immediately after it is produced in Australia* – for whole milk that is sold to a business purchaser by that person; and

- *the person who owns the whole milk immediately after it is produced in Australia* – for whole milk that is processed by that person.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, for a period of 5 years.

Division 17—Goat fibre

This Division provides rules for the collection of goat fibre levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records extends to persons claiming a levy exemption.

Key definitions for the collection of goat fibre levy:

- ***business purchaser*** is defined in subsection 6(3). In relation to goat fibre, it means a person who buys goat fibre from goat fibre levy payers in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of goat fibre on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***threshold quarter***, in a calendar year, is defined in subclause 17-1(2).

Clause 17-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for goat fibre that is sold by the levy payer in a quarter in a calendar year; and
- *levy payers* – for goat fibre that is used in the production of other goods by the levy payer in a quarter in a calendar year.

This clause prescribes rules for levy payers that provides for:

- when levy is due and payable to the Commonwealth;
- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For goat fibre that is sold other than to a business purchaser in a threshold quarter in a calendar year:

- items 2 and 4 of the table in subclause 17-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the first calendar month after the end of the threshold quarter;

- items 1, 2, 3 and 4 of the table in subclause 17-1(3) provide that the levy payer must give a to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 2 and 3 of the table in subclause 17-1(4) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the goat fibre, for a period of 5 years.

Subclause 17-1(2) defines **threshold quarter**, in a calendar year. For a goat fibre levy payer, it means the first quarter in that year at the end of which the sum of the total value of goat fibre that is sold by the levy payer, or used by the levy payer in the production of other goods, is \$50 or more. Refer to subclause 17-2(4) of Division 11 of Part 1-3 of Schedule 1 to the Levies Regulations, which provides for the value of goat fibre.

Clause 17-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents, as follows:

- *the liable collection agent* – for goat fibre that is sold by the levy payer to a business purchaser in a quarter in a calendar year.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for goat fibre that is sold in a threshold quarter in a calendar year to a business purchaser:

- item 1 of the table in subclause 17-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the goat fibre;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of that quarter;
- items 1, 2, 3 and 4 of the table in subclause 17-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter;
- items 1, 2 and 3 of the table in subclause 17-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the goat fibre, for a period of 5 years.

Clause 17-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from goat fibre levy applies in a calendar year. It covers the following person:

- *the person who owns the goat fibre immediately after it is harvested* – for certain goat fibre harvested from a live goat in Australia that is sold, or used in the production of other goods, by that person.

The person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years, beginning on the day after the end of the financial year.

Division 18—Wool

This Division provides rules for the collection of wool levy imposed by the Levies Regulations and wool export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Levy payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions are used in this Division for the collection of wool levy and charge:

- *business purchaser* is defined in subsection 6(3). In relation to wool, it means a person who buys wool from wool levy payers in the course of carrying on a business.
- *exporting agent* is defined in subsection 6(5). In relation to wool, it means a person who exports wool from Australia on behalf of other persons in the course of carrying on a business.
- *liable collection agent* is defined in subsection 6(4). In relation to the sale of wool on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.

Clause 18-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on wool that is sold by the levy payer in a calendar month in a financial year;
- *levy payers* – for levy imposed on wool that is used in production of other goods by the levy payer in a calendar month in a financial year; and
- *charge payers* – for charge imposed on wool that is exported from Australia in a calendar month in a financial year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving monthly or annual returns to the Secretary;

- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For wool that is used in the production of other goods in a calendar month in a financial year, where the levy payer has an exemption from giving monthly returns:

- items 3 and 4 of the table in subclause 18-1(1) provide that the levy is due and payable to the Commonwealth on 31 August in the next financial year;
- items 2, 3, 4 and 5 of the table in subclause 18-1(3) provide that the levy payer must give to the Secretary a return for the financial year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of August in the next financial year; and
- items 1, 2 and 4 of the table in subclause 18-1(4) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the wool, for a period of 5 years.

Clause 18-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in two cases:

- *the liable collection agent* – for wool that is sold by the levy payer to a business purchaser in a calendar month in a financial year (the sale case); and
- *the exporting agent* – for wool that is exported from Australia through an exporting agent in a calendar month in a financial year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth on behalf of the levy or charge payer;
- giving monthly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and includes the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. In the sale case, where the collection agent does not have an exemption from giving monthly returns:

- item 1 of the table in subclause 18-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the wool;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the last day of the next calendar month;
- items 1, 3, 4 and 5 of the table in subclause 18-2(3) provide that the liable collection agent must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and

- items 1, 2 and 3 of the table in subclause 18-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the wool, for a period of 5 years.

Clause 18-3—Obligations of persons claiming charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from wool levy or charge applies in a financial year. It covers two cases:

- *the person who owns the wool immediately after it is harvested* – for wool that is sold, or used in the production of other goods, by that person; and
- *the person who exports the wool*– for wool that is exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years, beginning on the day after the end of the financial year.

Clause 18-4—Process for obtaining exemption from giving monthly returns—levy payers

This clause prescribes a process for levy payers to obtain an exemption from giving monthly returns for wool in two cases:

- *levy payers* – for wool that is sold by that person other than to a business purchaser in a financial year; and
- *levy payers* – for wool that is used by that person in the production of other goods in a financial year.

In each case, the levy payer may only apply to the Secretary for an exemption if they reasonably believe the total amount of levy they will pay, or will be likely to pay, in relation to wool and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the levy payer must give an annual return for the year.

Clause 18-5—Process for obtaining exemption from giving monthly returns—collection agent

This clause prescribes a process for the liable collection agent in the sale case to obtain an exemption from giving monthly returns for wool. The liable collection agent may only apply to the Secretary for an exemption if they reasonably believe the total equivalent amount they will pay, or will be likely to pay, in relation to levy imposed on wool and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give annual returns.

Part 1-5—Other animals

Division 19—Introduction

Clause 19-1—Simplified outline of this Part

This clause provides a simplified outline of Part 1-5. It outlines how the farmed prawns levy, white spot disease repayment levy, farmed prawns export charge, white spot disease repayment export charge, the game animal processing levy, macropod processing levy and the ratite slaughter levy are to be collected. It summarises the obligations on levy and charge payers, collection agents and other persons under this Part, including when amounts are payable, when returns are due, and record-keeping obligations. It specifies that there are no collection agents for the game animal processing levy or macropod processing levy.

Division 20—Farmed prawns

This Division provides rules for the collection of farmed prawns levy and white spot disease repayment levy imposed by the Levies Regulations and farmed prawns export charge and white spot disease repayment export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Levy payers, charge payers and collection agents may apply for an exemption from giving quarterly returns is available to agents in specific circumstances.

Key definitions for the collection of farmed prawns levy and export charge and white spot disease repayment levy and export charge:

- ***exporting agent*** is defined in subsection 6(5). In relation to farmed prawns, it means a person who exports farmed prawns from Australia on behalf of other persons in the course of carrying on a business.
- ***farmed prawns*** is defined in section 5 as banana prawns, black tiger prawns, brown tiger prawns, Australian Kuruma prawns or Eastern school prawns that are produced by aquaculture.
- ***process***, in relation to an animal product, is defined in subsection 7(2). In relation to farmed prawns, it means the performance of an operation, except sorting, grading, packing, storage, transport, delivery, cleaning or freezing.

Clause 20-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- ***levy payers*** – for levy imposed on farmed prawns that are delivered by the levy payer in a quarter in a financial year;
- ***levy payers*** – for levy imposed on farmed prawns that are sold by the levy payer in a quarter in a financial year;

- *levy payers* – for levy imposed on farmed prawns that are processed by or for the levy payer in a quarter in a financial year; and
- *charge payers* – for charge imposed on farmed prawns that are exported from Australia in a quarter in a financial year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For farmed prawns that are exported from Australia other than through an exporting agent in a quarter in a financial year, where the charge payer does not have an exemption from giving quarterly returns:

- items 2 and 3 of the table in subclause 20-1(2) provide that the charge is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 20-1(3) provide that the charge payer must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 3 and 4 of the table in subclause 20-1(4) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the farmed prawns, for a period of 5 years.

Clause 20-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in as follows:

- *the exporting agent* – for farmed prawns that are exported from Australia through an exporting agent in a quarter in a financial year.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by the form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For farmed prawns that are exported from Australia through an exporting agent in a quarter in a

financial year, where the exporting agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 20-2(2) provides that the exporting agent is liable to pay an equivalent amount, on behalf of the charge payer, in relation to the farmed prawns;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 20-2(3) provide that the exporting agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 2 and 3 of the table in subclause 20-2(4) provide that the exporting agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the farmed prawns, for a period of 5 years.

Clause 20-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from farmed prawns levy or export charge or white spot disease repayment levy or export charge applies in a financial year. It covers two cases:

- *the person who owns the farmed prawns immediately after they are harvested in Australia* – for farmed prawns that are delivered by, sold by or processed by or for, that person; and
- *the person who exports the farmed prawns* – for farmed prawns that are exported from Australia.

The person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 20-4—Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

This clause prescribes a process for farmed prawns levy or charge payers and white spot disease repayment levy or charge payers to obtain an exemption from giving quarterly returns for farmed prawns harvested in Australia in four cases:

- *levy payers* – for farmed prawns that are delivered by that person in a financial year;
- *levy payers* – for farmed prawns that are sold by that person in a financial year;
- *levy payers* – for farmed prawns that are processed by or for that person in a financial year; and
- *charge payers* – for farmed prawns that are exported other than through an exporting agent in a financial year.

In each case, the levy payer or charge payer may only apply to the Secretary for an exemption if they reasonably believe the total quantity of farmed prawns in relation to which they will pay, or will be likely to pay, levy or charge or both for the financial year will be less than 10,000 kilograms. An application to the Secretary must be in the approved form and include

the information required by that form. If the exemption is given, the levy payer or charge payer must give an annual return for the year.

Clause 20-5—Process for obtaining exemption from giving quarterly returns—collection agents

This clause prescribes a process for exporting agents to obtain an exemption from giving quarterly returns for farmed prawns harvested in Australia and exported. The exporting agent may only apply to the Secretary for an exemption if they reasonably believe the total quantity of farmed prawns in relation to which they will pay, or will be likely to pay, an equivalent amount for the financial year will be less than 10,000 kilograms. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the exporting agent must give annual returns.

Division 21—Game animals

This Division provides rules for the collection of the game animal processing levy imposed by regulations under the Levies Regulations. The rules prescribe obligations on levy payers in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. There are no collection agents for this levy.

Key definitions for the collection of game animal processing levy:

- *game animal* is defined in section 5 as a pig or goat.
- *process*, in relation to an animal product, is defined in subsection 7(2). In relation to macropods, it means the performance of an operation, except sorting, grading, packing, storage, transport or delivery.

Clause 21-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on game animals processed in a calendar month.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for game animals that are processed in a calendar month:

- items 1 and 2 of the table in subclause 21-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 21-1(2) provide that the levy payer must give to the Secretary a return for the calendar month that is either in an approved form or

given electronically using an approved electronic system and includes the required information, before the end of the next calendar month;

- items 1, 2 and 3 of the table in subclause 21-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid in relation to the game animals, for a period of 5 years.

Division 22—Macropods

This Division prescribes rules for the collection of macropod processing levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers in relation to payments of levy to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records. Levy payers may apply for an exemption from giving monthly returns in specific circumstances. There are no collection agents for macropod processing levy.

Key definitions for the collection of macropod processing levy:

- *macropod* is defined in section 5 by reference to its scientific name.
- *process*, in relation to an animal product, is defined in subsection 7(2). In relation to macropods, it means the performance of an operation, except sorting, grading, packing, storage, transport or delivery.
- *processing establishment* is defined in section 5. In relation to macropods, it means a business premises at which a process in relation to macropods is performed.
- *proprietor*, is defined in section 5. In relation to a processing establishment, it means the person carrying on the business conducted at the processing establishment.

Clause 22-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on macropods processed in a calendar month in a financial year.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For macropods that are processed in a calendar month in a financial year, where the levy payer does not have an exemption from giving monthly returns:

- items 1 and 2 of the table in subclause 22-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the next calendar month;

- items 1, 3, 4 and 5 of the table in subclause 22-1(2) provide that the levy payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 22-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid in relation to the macropods, for a period of 5 years.

Clause 22-2—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from macropod processing levy applies in a financial year. It covers the case as follows:

- *the proprietor of the processing establishment* – for macropods that are processed at a processing establishment and the macropods:
 - were killed in their habitat by a shot from a firearm; and
 - are for human or animal consumption.

The person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years, beginning on the day after the end of the financial year.

Clause 22-3—Process for obtaining exemption from giving monthly returns—levy payers

This clause prescribes a process for levy payers to obtain an exemption from giving monthly returns in the case as follows:

- *levy payers* – for the processing at a processing establishment of macropods in a financial year.

The levy payer may only apply to the Secretary for an exemption if they reasonably believe the total amount of levy they will pay, or will be likely to pay, in relation to macropods and the financial year will be less than \$750. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the levy payer must give an annual return for the year..

Division 23—Ratites

This Division provides rules for the collection of ratite slaughter levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records.

Key definitions for the collection of ratite slaughter levy:

- *proprietor* is defined in section 5. In relation to an abattoir, it means:
 - if a licence is required under any law of the Commonwealth, a State, the Australian Capital Territory or the Northern Territory to carry on abattoir activities—the person who holds the licence; or
 - if no licence is required under any such law—the person carrying on the business of operating the abattoir.
- *ratite* is defined in section 5 as an emu or ostrich.

Clause 23-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on ratites that are slaughtered in a calendar month.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For ratites that are slaughtered in a calendar month, where the levy payer is the proprietor of the abattoir:

- items 1 and 2 of the table in subclause 23-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 23-1(2) provide that the levy payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 23-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid in relation to the ratites, for a period of 5 years.

Clause 23-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the proprietor of the abattoir* – for ratites that are slaughtered at an abattoir in a calendar month, and the proprietor of the abattoir is not the levy payer.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records.

The following text illustrates the operation of the tables in the clause for ratites that are slaughtered at an abattoir in a calendar month, where the proprietor of the abattoir is not the levy payer:

- item 1 of the table in subclause 23-2(2) provides that the proprietor of the abattoir is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the ratites;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 23-2(3) provide that the proprietor of the abattoir must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 23-2(4) provide that the proprietor of the abattoir must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to ratites, for a period of 5 years.

Clause 23-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from ratite slaughter levy applies in a financial year. It covers the case as follows:

- *the person who owns the ratites at the time of the slaughter* – for ratites that are slaughtered in Australia at an abattoir for human consumption.

The person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years, beginning on the day after the end of the financial year.

Schedule 2—Plants and plant products

Schedule 2 prescribes the collection rules for levies and charges imposed on plants and plant products. The Schedule comprises 5 Parts which each set out, in Divisions, the collection rules for specific sub-groups of plants and plant products.

This explanatory statement explains the operation of particular rules in this Schedule to illustrate how the rules are intended to be read. The text of the Rules with the Act must be read to understand a person's obligations under this instrument in relation to a levy or charge imposed in relation to a particular product.

Part 2-1—Crops

Division 24—Introduction

Clause 24-1—Simplified outline of this Part

This clause provides a simplified outline of Part 2-1. It outlines how the cotton fibre levy, seed cotton export charge, grain levy, pasture seed levy, rice levy and sugarcane levy are to be collected. It summarises the obligations on levy and charge payers, collection agents and other persons under this Part, including when amounts are payable, when returns are due, and record-keeping obligations.

Division 25—Cotton

This Division provides rules for the collection of cotton fibre levy imposed by the Levies Regulations and seed cotton export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records.

Key definitions for the collection of cotton fibre levy and seed cotton export charge:

- *cotton fibre* is defined in section 5. It means the natural fibrous hairs that are obtained from seed cotton by separating the hairs from the seeds.
- *cotton plant* is defined in section 5 by reference to its scientific name.
- *exporting agent* is defined in subsection 6(5). In relation to seed cotton, it means a person who exports seed cotton from Australia on behalf of other persons in the course of carrying on a business.
- *proprietor* is defined in section 5. In relation to a cotton gin proprietor, it means the person carrying on the business conducted at the premises.
- *seed cotton* is defined in section 5. It means the seed with the natural fibrous hairs attached, harvested from the ripened bolls of the cotton plant.

Clause 25-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on cotton fibre produced by the levy payer in a calendar month;
- *charge payers* – for levy imposed on seed cotton that is exported from Australia other than through an exporting agent in a calendar month.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;

- the return for the quarter to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For seed cotton that is exported from Australia (other than through an exporting agent) in a calendar month:

- items 2 and 3 of the table in subclause 25-1(2) provide that the charge is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 25-1(3) provide that the charge payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 3 and 4 of the table in subclause 25-1(4) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the seed cotton, for a period of 5 years.

Clause 25-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in two cases:

- *the cotton gin proprietor* – for cotton fibre that is produced in a calendar month by a person (the cotton gin proprietor) for the levy payer (the production case); and
- *the exporting agent* – for seed cotton that is exported from Australia through an exporting agent in a calendar month (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the production case:

- item 1 of the table in subclause 25-2(2) provides that the cotton gin proprietor is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the cotton fibre;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 25-2(3) provide that the cotton gin proprietor must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and

- items 1, 2 and 3 of the table in subclause 25-2(4) provide that the cotton gin proprietor must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the cotton fibre, for a period of 5 years.

Division 26—Grain

This Division provides rules for the collection of grain levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records.

Key definitions used in this Division for the collection of grain levy:

- ***business purchaser*** is defined in subsection 6(3). In relation to grain, it means a person who buys grain from grain levy payers in the course of carrying on a business.
- ***grain*** is defined in section 5 as wheat, coarse grains, oilseeds or grain legumes.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of grain on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***process***, in relation to a plant product, is defined in subsection 7(1). In relation to grain, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport, delivery, treatment with a pesticide or another preserving agent, or drying or aerating.
- ***threshold quarter***, in a financial year is defined in subclause 26-1(2).

Clause 26-1—Obligations of levy payers

This clause prescribes obligations for:

- ***levy payers*** – for levy imposed on grain that is sold by the levy payer in a quarter in a financial year; and
- ***levy payers*** – for levy imposed on grain that is processed by or for the levy payer in a quarter in a financial year.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For grain that is processed by the levy payer in the threshold quarter in a financial year:

- items 3 and 4 of the table in subclause 26-1(1) provide that: the levy is due and payable to the Commonwealth on the last day of the first calendar month after the end of the threshold quarter;
- items 1, 2, 3 and 4 of the table in subclause 26-1(3) provide that the levy payer must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 2 and 3 in subclause 26-1(4) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the grain, for a period of 5 years.

Subclause 26-1(2) defines *threshold quarter* in a financial year. For a grain levy payer and for a transaction of a kind specified in an item in the table in the subclause, it means the first quarter in that year at the end of which the total amount of levy that the levy payer is liable to pay in relation to that kind of transaction and that year is \$25 or more. Refer to subclauses 26-2(3), (4), (5), (6), (7), (8), (9) and (10) of Division 26 of Part 2-1 of Schedule 2 to the Levies Regulations, which prescribe the levy exemptions.

Clause 26-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in two cases:

- *the liable collection agent* – for grain that is sold by the levy payer in a quarter in a financial year to a business purchaser (the sale case); and
- *the person who carried out the processing* – for grain that is processed for the levy payer in a quarter in a financial year (the processing case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in clause in the sale case, where the quarter is later than the threshold quarter in a financial year:

- item 1 of the table in subclause 26-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the grain;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the later quarter;

- items 1, 2, 3 and 4 of the table in subclause 26-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 2 and 3 in subclause 26-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the grain, for a period of 5 years.

Clause 26-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from grain levy applies in a financial year. It covers two cases:

- *the person who owns the grain immediately after it is harvested* – for grain that is sold by that person; and
- *the person who owns the grain immediately after it is harvested* – for grain that is processed by or for that person.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years, beginning on the day after the end of the financial year.

Division 27—Pasture seeds

This Division provides rules for the collection of pasture seed levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records.

Key definitions for the collection of pasture seed levy:

- *certification scheme* is defined in section 5 as:
 - any of the Organisation for Economic Co-operation and Development Seed Schemes for the Varietal Certification of Seed; or
 - the Australian Seed Certification Scheme; or
 - the Association of Official Seed Certifying Agencies seed certification program.
- *pasture seeds* is defined in section 5 as seeds of a plant of a species specified in column 2 of an item in the table in that definition by reference to the plants scientific and common names.

Clause 27-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on pasture seeds that are certified under a certification scheme in a quarter in a financial year.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to a State on behalf of the Commonwealth or the Commonwealth;
- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For pasture seeds that are certified by a State in a quarter in a financial year:

- items 1 and 3 of the table in subclause 27-1(1) provide that the levy is due and payable on the last day of the first calendar month after the end of the quarter to:
 - the Commonwealth, or
 - if an agreement is in force under section 12 of the Act for the State, on behalf of the Commonwealth, to collect the levy – that State on behalf of the Commonwealth;
- if no agreement is in force under section 12 of the Act for the State and subparagraph (a)(ii) of item 3 of the table in subclause 27-1 (1) applies:
 - items 1, 2, 3 and 4 of the table in subclause 27-1(2) provide that, the levy payer must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 2 and 3 of the table in subclause 27-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the pasture seeds, for a period of 5 years.

Clause 27-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the body (other than a state)* – for pasture seeds that are certified under a certification scheme in a quarter in a financial year by a body other than a State.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and includes the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for pasture seeds that are certified in a quarter in a financial year by a body other than a State:

- item 1 of the table in subclause 27-2(2) provides that the body is liable to pay an equivalent amount, on behalf of the levy payer, in relation to pasture seeds;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 2, 3 and 4 of the table in subclause 27-2(3) provide that the body must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 2 and 3 of the table in subclause 27-2(4) provide that the body must make and keep records that enable the body to substantiate the equivalent amount payable and paid in relation to pasture seeds, for a period of 5 years.

Division 28—Rice

This Division provides rules for the collection of rice levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records.

Key definitions for the collection of rice levy:

- *processing establishment* is defined in section 5. In relation to rice, it means business premises at which a process in relation to rice is performed.
- *proprietor* is defined in section 5. In relation to a processing establishment, it means the person carrying on the business conducted at the processing establishment.
- *rice* is defined in section 5 by reference to its scientific name.

Clause 28-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on rice that is delivered to a processing establishment in Australia in a period of 6 months beginning on 1 January or 1 July.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving 6-monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For rice that is delivered to a processing establishment in Australia in a 6-month period beginning on 1 January or 1 July, where the levy payer is the proprietor of the processing establishment:

- items 1 and 2 of the table in subclause 28-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the first calendar month after the end of that 6-month period;
- items 1, 2, 3 and 4 of the table in subclause 28-1(2) provide that the levy payer must give to the Secretary a return for the 6-month period beginning on 1 January or 1 July that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the 6-month period; and
- items 1, 2 and 3 of the table in subclause 28-1(3) provide that the levy payer must make and keep records to substantiate the amount of levy payable and paid on the rice, for a period of 5 years.

Clause 28-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the proprietor of the processing establishment* – for rice that is delivered to a processing establishment in Australia in a period of 6 months beginning on 1 January or 1 July and the proprietor of the processing establishment is not the levy payer.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving 6-monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For rice that is delivered to a processing establishment in Australia in a 6-month period beginning on 1 January or 1 July, where the proprietor of the processing establishment is not the levy payer:

- item 1 of the table in subclause 28-2(2) provides that the proprietor of the processing establishment is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the rice;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the 6-month period.
- items 1, 2, 3 and 4 of the table in subclause 28-2(3) provide that the proprietor of the processing establishment must give to the Secretary a return for the 6-month period that is either in an approved form or given electronically using an approved electronic system

and includes the required information, before the end of the first calendar month after the end of the 6-month period; and

- items 1, 2 and 3 of the table in subclause 28-2(4) provide that the proprietor of the processing establishment must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the rice, for a period of 5 years.

Division 29—Sugarcane

This Division provides rules for the collection of sugarcane levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records.

Key definitions for the collection of sugarcane levy:

- ***process***, in relation to a plant product, is defined in subsection 7(1). In relation to sugarcane, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport or delivery.
- ***processing establishment*** is defined in section 5. In relation to sugarcane, it means the business premises at which a process in relation to sugarcane is performed.
- ***sugarcane*** means the stalks (whether whole or not) of the sugarcane plant or the stalks (whether whole or not) and leaves of the sugarcane plant.
- ***sugarcane plant*** is defined in section 5 by reference to its scientific name and includes any hybrids within the specified genus.
- ***sugarcane season*** is defined in section 5 as the period that begins on 1 March in a calendar year and ends at the end of the last day of February in the next calendar year.
- ***threshold calendar month***, in a financial year, is defined in section 5 and in relation to a processing establishment, has the meaning given by clause 29-1(2).

Clause 29-1—Obligations of levy payers

This clause prescribes obligations for the following:

- ***levy payers*** – for levy imposed on sugarcane that is sold in a calendar month in a sugarcane season to a processor for processing at a processing establishment;
- ***levy payers*** – for levy imposed on sugarcane that is processed in a calendar month in a sugarcane season by a processor at a processing establishment.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For sugarcane that is processed in the threshold calendar month in a sugarcane season by a processor at a processing establishment, if the levy payer is the processor:

- items 1 and 2 of the table in subclause 29-1(1) provide that:
 - 60% of the amount of the levy is due and payable to the Commonwealth on the last day of the next calendar month after the threshold calendar month; and
 - 40% of the amount of the levy is due and payable to the Commonwealth on the last day of February in the next calendar year after the calendar year in which the threshold calendar month occurs;
- items 1, 2, 3 and 4 of the table in subclause 29-1(3) provide that the levy payer must give to the Secretary a return for the calendar month in the sugarcane season that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month after the threshold calendar month;
- items 1, 2 and 3 of the table in subclause 29-1(4) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the sugarcane, for a period of 5 years.

Subclause 29-1(2) defines *threshold calendar month*, in a financial year. The threshold calendar month in a sugarcane season, in relation to a processing establishment, is the first calendar month in that season at the end of which the total quantity of sugarcane that is processed at that processing establishment in that season is 3,000 tonnes or more. Refer to subclause 29-2(1) of Division 29 of Part 2-1 of Schedule 2 of the Levies Regulations that provides for the levy exemption.

Clause 29-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the processor* – for sugarcane that is sold in a calendar month in a sugarcane season to a processor or that is processed in a calendar month in a sugarcane season by a processor and the levy payer is not the processor.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth.

The following text illustrates the operation of the tables in the clause in a particular case. For sugarcane that is processed in a calendar month that is later than the threshold calendar month in a sugarcane season and the levy payer is not the processor:

- item 1 of the table in subclause 29-2(2) provides that the processor is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the sugarcane;
- items 2 and 3 of the table provide that:
 - 60% of the equivalent amount is due and payable to the Commonwealth on the last day of the next calendar month after the later calendar month; and

- 40% of the equivalent amount is due and payable to the Commonwealth on the last day of February in the next calendar year after the calendar year in which the later calendar month occurs.

Note 2 to subclause 29-2(2) explains that as the processor is also a levy payer under the Levies Regulations, the processor is required to give a return to the Secretary and make and keep records under clause 29-1.

Clause 29-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from sugarcane levy applies in a sugarcane season for sugar cane harvested in Australia. It covers two cases:

- *the processor* – for sugarcane that is sold to that person for processing at a processing establishment in Australia; and
- *the processor* – for sugarcane that is processed by that person at a processing establishment in Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years, beginning on the day after the end of the financial year.

Part 2-2—Forestry

Division 30—Introduction

Clause 30-1—Simplified outline of this Part

This clause provides a simplified outline of Part 2-2. It outlines how the forest growers levy, forest industries products levy, forest industries export charge and forest products import charge are to be collected. It summarises the obligations on levy and charge payers, collection agents and other persons under this Part, including when amounts are payable, when returns are due, and record-keeping obligations. There are no collection agents for the forest industries products levy.

Division 31—Forest growers levy

This Division provides rules for the collection of forest growers levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records.

Key definitions used in this Division for the collection of forest growers levy:

- *business purchaser* is defined in subsection 6(3). In relation to logs, it means a person who buys logs from forest growers levy payers in the course of carrying on a business.

- **liable collection agent** is defined in subsection 6(4). In relation to the sale of logs on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- **process**, in relation to a plant product, is defined in subsection 7(1). In relation to logs, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport, delivery or debarking.
- **processing establishment** is defined in section 5. In relation to logs, it means the business premises at which a process in relation to logs is performed.
- **proprietor**, is defined in section 5. In relation to a processing establishment, it means the person carrying on the business conducted at the processing establishment.
- **threshold quarter**, in a financial year, is defined in subclause 31-1(2).

Clause 31-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on logs that are sold by the levy payer in a quarter in a financial year; and
- *levy payers* – for levy imposed on logs that are processed for a commercial purpose by or for the levy payer in a quarter in a financial year.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For logs that are processed at a processing establishment in the threshold quarter in a financial year, where the levy payer is the proprietor of the processing establishment:

- items 2 and 5 of the table in subclause 31-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the first calendar month after the end of the threshold quarter;
- items 1, 2, 3 and 4 of the table in subclause 31-1(4) provide that the levy payer must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the threshold quarter; and
- items 1, 2 and 3 of the table in subclause 31-1(5) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the logs, for a period of 5 years.

Subclause 31-1(2) defines the **threshold quarter**, in a financial year. For a forest growers levy payer and logs produced from trees felled in Australia, it means the first quarter in that year at the end of which the sum of the total quantity of such logs that are sold by the levy payer and

such logs that are processed for a commercial purpose by or for the levy payer in that year, is 20,000 cubic metres or more. Refer to subclause 31-2(4) of Division 31 of Part 2-2 of Schedule 2 of the Levies Regulations which prescribes the levy exemption.

Subclause 31-1(3) provides that 31-1(2) does not apply to logs covered by a levy exemption in subclause 31-2(1), (2) or (3) of Schedule 2 to the Levies Regulations.

Clause 31-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in two cases:

- *the liable collection agent* – for levy imposed on logs that are sold by the levy payer in a quarter in a financial year to a business purchaser (the sale case); and
- *the proprietor of the processing establishment* – for levy imposed on logs that are processed for a commercial purpose at a processing establishment in a quarter in a financial year where the proprietor of the processing establishment is not the levy payer (the processing case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. In the processing case, where the quarter is later than the threshold quarter in the financial year, and where the proprietor of the processing establishment does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 31-2(2) provides that the proprietor of the processing establishment is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the logs;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the later quarter;
- items 1, 3, 4 and 5 of the table in subclause 31-2(3) provide that the proprietor of the processing establishment must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter;
- items 1, 2 and 3 of the table in subclause 31-2(4) provide that the proprietor of the processing establishment must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the logs, for a period of 5 years.

Clause 31-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from forest growers levy applies in a financial year. It covers the case as follows:

- *the person who owns the logs immediately after the trees from which the logs produced are felled* – for logs that are sold by, or processed for a commercial purpose by or for, that person.

The person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 31-4—Process for obtaining exemption from giving quarterly returns—collection agents

This clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for forest growers levy payable on logs. The collection agent may only apply to the Secretary for an exemption if they reasonably believe the total equivalent amount they will pay, or will be likely to pay, in relation to forest growers levy and the financial year will be less than \$1,000. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Division 32—Forest industries products levy

This Division provides rules for the collection of forest industries products levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers in relation to payments of levy to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records. Levy payers may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the collection of forest industries products levy:

- *process*, in relation to a plant product, is defined in subsection 7(1). In relation to logs, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport, delivery, or debarking.
- *processing establishment* is defined in section 5. In relation to logs, it means the business premises at which a process in relation to logs is performed.
- *proprietor*, is defined in section 5. In relation to a processing establishment, it means the person carrying on the business conducted at the processing establishment.

Clause 32-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on logs that are processed at a processing establishment in a quarter in a financial year;

- *levy payers* – for levy imposed on logs that are turned into woodchips in the field and the woodchips are delivered to a processing establishment in a quarter in a financial year.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For logs that are processed at a processing establishment in a quarter in a financial year, where the levy payer has an exemption from giving quarterly returns:

- items 1 and 2 of the table in subclause 32-1(1) provide that the levy is due and payable to the Commonwealth on 31 August in the next financial year;
- items 2, 3, 4 and 5 of the table in subclause 32-1(2) provide that the levy payer must give to the Secretary a return for a financial year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of August in the next financial year; and
- items 1, 2 and 3 of the table in subclause 32-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the logs, for a period of 5 years.

Clause 32-2—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from forest industries products levy applies in a financial year. It covers two cases where logs are produced from trees felled in Australia:

- *the proprietor of the processing establishment* – for levy imposed on logs processed at a processing establishment in Australia for a commercial purpose; and
- *the proprietor of the processing establishment* – for levy imposed on logs that are turned into woodchips in the field and the woodchips are delivered to a processing establishment in Australia for a commercial purpose.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years, beginning on the day after the end of the financial year.

Clause 32-3—Process for obtaining exemption from giving quarterly returns—levy payers

This clause prescribes a process for levy payers to obtain an exemption from giving quarterly returns for forest industries products levy payable on logs. The levy payer may only apply to the Secretary for an exemption if they reasonably believe the sum of the amount of forest industries products levy and forest industries export charge they will pay, or will be likely to pay, in relation to logs and the financial year will be less than \$1,000. An application to the

Secretary must be in the approved form and include the information required by that form. If the exemption is given, the levy payer must give an annual return for the year.

Division 33—Forest industries export charge

This Division provides rules for the collection of forest industries export charge imposed by the Charges Regulations. The rules prescribe obligations on charge payers and collection agents in relation to payments of charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a charge exemption has an obligation to make and keep records. Charge payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the forest industries export charge:

- **exporting agent** is defined in subsection 6(5). In relation to logs, it means a person who exports logs on behalf of other persons in the course of carrying on a business.

Clause 33-1—Obligations of charge payers

The clause prescribes obligations for:

- *charge payers* – for charge imposed on logs that are exported from Australia in a quarter in a financial year.

The clause prescribes rules for charge payers that provide for:

- when charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For logs that are exported other than through an exporting agent, where the charge payer does not have an exemption from giving quarterly returns:

- items 2 and 3 of the table in subclause 33-1(1) provide that the charge is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 33-1(2) provide that the charge payer must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 2 and 3 of the table in subclause 33-1(3) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the logs, for a period of 5 years.

Clause 33-2—Obligations of collection agents

The clause prescribes obligations for persons who are collection agents in the case as follows:

- *the exporting agent* – for logs that are exported from Australia through an exporting agent in a quarter in a financial year.

The clause prescribes rules for collection agents that provide for:

- when an amount equivalent to charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For logs that are exported in a quarter in a financial year through an exporting agent, where the exporting agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 33-2(2) provides that the exporting agent is liable to pay an equivalent amount, on behalf of the charge payer, in relation to the logs;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 33-2(3) provide that the exporting agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 2 and 3 of the table in subclause 33-2(4) provide that the exporting agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to logs, for a period of 5 years.

Clause 33-3—Obligations of persons claiming charge exemption

The clause prescribes record keeping obligations for persons who consider that an exemption from forest industries export charge applies in a financial year in the case as follows:

- *the person who exports the logs* – for logs that are exported from Australia.

The person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 33-4—Process for obtaining exemption from giving quarterly returns—charge payers

The clause prescribes a process for charge payers to obtain an exemption from giving quarterly returns for forest industries export charge in the case as follows:

- *charge payers* – for forest industries export charge imposed on logs that are exported from Australia in a financial year.

The charge payer may only apply to the Secretary for an exemption if they reasonably believe the sum of the forest industries export charge and forest industries products levy they will pay, or will be likely to pay, in relation to logs and the financial year will be less than \$1,000. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the charge payer must give an annual return for the year.

Clause 33-5—Process for obtaining exemption from giving quarterly returns—collection agents

The clause prescribes a process for exporting agents to obtain an exemption from giving quarterly returns for forest industries export charge. The exporting agent may only apply to the Secretary for an exemption if they reasonably believe the total equivalent amount they will pay, or will be likely to pay, in relation to logs exported from Australia and the financial year will be less than \$1,000. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the exporting agent must give an annual return for the year.

Division 34—Forest products import charge

This Division provides rules for the collection of forest products import charge imposed by the Charges Regulations. The rules prescribe obligations on charge payers and collection agents in relation to payments of charge and equivalent amounts to the Commonwealth and the making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. There is no requirement under the Rules for charge payers or collection agents to give returns to the Secretary.

Key definitions for the collection of forest products import charge:

- *forest products* is defined in section 5 as:
 - logs; or
 - other goods classified to certain headings of Schedule 3 the *Customs Tariff Act 1995*.
- *importing agent* is defined in subsection 6(6). In relation to forest products, it means the person who imports forest products on behalf of other persons in the course of carrying on a business.

Clause 34-1—Obligations of charge payers

This clause prescribes obligations for:

- *charge payers* – for charge imposed on forest products that are imported into Australia in a financial year.

This clause prescribes rules for charge payers that provide for:

- when charge is due and payable to the Commonwealth; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for forest products that are imported into Australia in a financial year other than through an importing agent:

- items 2 and 3 of the table in subclause 34-1(1) provide that the charge is due and payable to the Commonwealth on the day the forest products are imported; and
- items 1, 2 and 3 of the table in subclause 34-1(2) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the forest products, for a period of 5 years.

Clause 34-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the importing agent* – for forest products that are imported into Australia through an importing agent in a financial year.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to charge (equivalent amount) is due and payable to the Commonwealth; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for forest products that are imported into Australia through an importing agent in a financial year:

- item 1 of the table in subclause 34-2(2) provides that the importing agent is liable to pay an equivalent amount, on behalf of the charge payer, in relation to the forest products;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the day the forest products are imported; and
- items 1, 2 and 3 of the table in subclause 34-2(3) provide that the importing agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the forest products, for a period of 5 years.

Clause 34-3—Obligations of persons claiming charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from forest products import charge applies in a financial year. It covers the case as follows:

- *the person who imports the forest products* – for forest products that are imported into Australia.

The person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years, beginning on the day after the end of the financial year

Part 2-3—Horticulture

Division 35—Introduction

Clause 35-1—Simplified outline of this Part

This clause provides a simplified outline of Part 2-3. It outlines the general rules for the collection of levies and export charges imposed on various horticultural products. It outlines the different rules for the collection of levies and export charges imposed on cherries, dried tree fruit and olives. It summarises obligations on levy and charge payers, collection agents and other persons under this Part, including when amounts are payable, when returns are due, and record-keeping obligations.

Division 36—Agaricus mushrooms

This Division provides rules for the collection of Agaricus mushroom levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records. Large producers or purchasers may apply for an alternative payment method in specific circumstances.

Key definitions for the collection of Agaricus mushroom levy:

- *mushroom spawn* is defined in section 5 by reference to its scientific name, if it is contained in a medium and used in a specified way for the commercial production of Agaricus mushrooms.

Clause 36-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on mushroom spawn that is purchased from a person who carries on operations in Australia, in a quarter in a financial year;
- *levy payers* – for levy imposed on mushroom spawn that is purchased from a person who carries on operations outside Australia but does not carry on any operations in Australia, in a calendar month in a financial year;

- *levy payers* – for levy imposed on mushroom spawn that is produced in a calendar month in a financial year;

where the levy payer does not hold approval under clause 36-4 for that year for the alternative payment method; and

- *levy payers* – for levy imposed on mushroom spawn that is produced or purchased in a calendar month in a financial year;

where the levy payer holds approval under clause 36-4 for that year for the alternative payment method.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For mushroom spawn that is produced by the levy payer in a calendar month in a financial year, where the levy payer does not hold an approval under clause 36-4 for that year:

- items 3 and 4 of the table in subclause 36-1(2) provide that the levy is due and payable to the Commonwealth on the last day of the next calendar month;
- items 1, 2, 3 and 4 of the table in subclause 36-1(3) provide that the levy payer must give to the Secretary a return for the calendar month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the next calendar month; and
- items 1, 2 and 3 of the table in subclause 36-1(4) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid in relation to the mushroom spawn, for a period of 5 years.

For levy payers that hold approval under clause 36-4 for an alternative payment method in a financial year, subclause 36-1(2) prescribes how much levy is due and payable to the Commonwealth for a calendar month on the last day of the next calendar month.

Clause 36-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the seller* – for mushroom spawn that is purchased by the levy payer from the seller in a quarter in a financial year; and the seller carries on operations in Australia; and the levy payer does not hold an approval under clause 36-4 for the alternative payment method for that year.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For mushroom spawn that is purchased from a seller that carries on operations in Australia, where the levy payer does not hold an approval under clause 36-4 for that year:

- item 1 of the table in subclause 36-2(2) provides that the seller is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the mushroom spawn;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 2, 3 and 4 of the table in subclause 36-2(3) provide that the seller must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 2 and 3 of the table in subclause 36-2(4) provide that the seller must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the mushroom spawn, for a period of 5 years.

Clause 36-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from Agaricus mushroom levy applies in a financial year. It covers two cases:

- *the person who produces mushroom spawn* – for levy imposed mushroom spawn produced in Australia for use in the commercial production of Agaricus mushrooms in Australia by that person; and
- *the person who purchases mushroom spawn* – for levy imposed on mushroom spawn purchased for use in the commercial production of Agaricus mushrooms in Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of period of 5 years beginning on the day the end of the financial year.

Clause 36-4—Application for alternative payment method—large producers or purchasers

This clause prescribes a process for large producers or purchasers to apply to the Secretary for, and obtain, an approval for an alternative payment method for a financial year. A person may make an application, in the approved form, to the Secretary for an approval for a financial year, if they reasonably believe the sum of the number of kilograms of mushroom spawn produced and purchased by the person in that year will be 370,000 kilograms or more.

An application must be made before the end of 30 June in the previous financial year. If the Secretary grants an approval, the person must comply with the alternative payment method in subclause 36-1(2).

Subclauses 36-4(2) and (3) prescribe the time period for the Secretary to make a decision on application, to grant or refuse the approval. Subclause 36-4 (4) prescribes when an approval granted by the Secretary under clause 36-4 for a financial year is taken to also apply to the next financial year. Subclause 36-4(5) provides that the Secretary may revoke an approval in certain circumstances.

Subclause 36-4(6) prescribes two matters that the Secretary must have regard to in making a decision on the application for an approval, or decision to revoke an approval under subclause 36-4(5). Subclause 36-4(7) provides that subclause (6) does not limit the matters the Secretary may have regard to.

Subclauses 36-4(8) and (9) prescribe that the Secretary must give notice to the applicant of a decision to approve, or to refuse to grant an approval under clause 36-4 with reasons for that refusal. The Secretary must give notice to the holder of an approval under clause 36-4 of a decision to revoke the approval with reasons for that decision.

Clause 36-5—When is mushroom spawn purchased?

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

Division 37—Almonds

This Division provides rules for the collection of almond levy imposed by the Levies Regulations and almond export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records.

Key definitions for the collection of almond levy and charge:

- ***almond*** is defined in section 5 by reference to its scientific name.
- ***business purchaser*** is defined in subsection 6(3). In relation to almonds, it means a person who buys almonds from almond levy payers in the course of carrying on a business.
- ***exporting agent*** is defined in subsection 6(5). In relation to almonds, it means a person who exports almonds from Australia on behalf of other persons in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of almonds on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.

- *process*, in relation to a plant product, is defined in subsection 7(1). In relation to almonds, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport, delivery, hulling or shelling.
- *retail sale* is defined in section 5. In relation to almonds, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).

Clause 37-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on almonds that are sold by the levy payer in a quarter in a financial year;
- *levy payers* – for levy imposed on almonds that are processed by or for the levy payer in a quarter in a financial year; and
- *charge payers* – for charge imposed on almonds that are exported from Australia in a quarter in a financial year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For almonds that are exported from Australia (other than through an exporting agent) in a quarter in a financial year:

- items 2 and 3 of the table in subclause 37-1(2) provide that the charge is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 2, 3 and 4 of the table in subclause 37-1(3) provide that the charge payer must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 3 and 4 of the table in subclause 37-1(4) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the almonds, for a period of 5 years.

Clause 37-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in three cases:

- *the liable collection agent* – for almonds that are sold by the levy payer to a business purchaser in a quarter in a financial year (the sale case);

- *the person who carried out the processing* – for almonds that are processed for the levy payer in a quarter in a financial year (the processing case); and
- *the exporting agent* – for almonds that are exported from Australia in a quarter in a financial year through an exporting agent (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case:

- item 1 of the table in subclause 37-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the almonds;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 2, 3 and 4 of the table in subclause 37-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 2 and 3 of the table in subclause 37-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the almonds, for a period of 5 years.

Clause 37-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from almond levy or export charge applies to almonds harvested in Australia in a financial year. It covers two cases:

- *the person who owns the almonds immediately after they are harvested* – for almonds that are sold by, or processed by or for, that person; and
- *the person who exports the almonds* – for almonds that are exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Division 38—Apples and pears

This Division prescribes rules for the collection of apple or pear levy imposed by the Levies Regulations and apple or pear export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to

payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Levy payers, charge payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the collection of apple or pear levy and export charge:

- ***apple*** is defined in section 5 by reference to its scientific name.
- ***business purchaser*** is defined in subsection 6(3). In relation to apples or pears, it means a person who buys apples or pears from apple or pear levy payers in the course of carrying on a business.
- ***exporting agent*** is defined in subsection 6(5). In relation to apples or pears, it means a person who exports apples or pears from Australia on behalf of other persons in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of apples or pears on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***pear*** is defined in section 5 by reference to its scientific name, except nashi.
- ***process***, in relation to a plant product, is defined in subsection 7(1). In relation to apples and pears, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport, delivery or fruit conditioning operations, including ripening.
- ***retail sale*** is defined in section 5. In relation to apples and pears, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).

Clause 38-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- ***levy payers*** – for levy imposed on apples or pears that are sold by the levy payer in a quarter in a calendar year (other than by retail sale);
- ***levy payers*** – for levy imposed on apples or pears that are processed by or for the levy payer in a calendar year;
- ***levy payers*** – for levy imposed on apples or pears that are sold by the levy payer by retail sale in a calendar year; and
- ***charge payers*** – for charge imposed on apples or pears that are exported from Australia in a quarter in a calendar year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and

- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For apples or pears that are sold by retail sale in a calendar year:

- items 3 and 5 of the table in subclause 38-1(1) provides that the levy is due and payable to the Commonwealth on the last day of February in the next calendar year;
- items 2, 3, 4 and 5 of the table in subclause 38-1(3) provide that the levy payer must give to the Secretary a return for the calendar year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of February in the next calendar year; and
- items 1, 2 and 4 of the table in subclause 38-1(4) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the apples or pears, for a period of 5 years.

Clause 38-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in three cases:

- *the liable collection agent* – for apples or pears that are sold by the levy payer to a business purchaser in a quarter in a calendar year (the sale case);
- *the person who carried out the processing* – for apples or pears that are processed for the levy payer in a calendar year (the processing case); and
- *the exporting agent* – for apples or pears that are exported from Australia through an exporting agent in a quarter in a calendar year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. In the sale case, where the liable collection agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 38-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the apples or pears;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 38-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and

- items 1, 2 and 3 of the table in subclause 38-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the apples or pears, for a period of 5 years.

Clause 38-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from apple or pear levy or charge applies in a calendar year. It covers two cases:

- *the person who owns the apples or pears immediately after they are harvested* – for apples or pears that are sold by, or processed by or for, that person; and
- *the person who exports the apples or pears* – for apples or pears that are exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 38-4—Process for obtaining exemption from giving quarterly returns—charge payers

This clause prescribes a process for charge payers to obtain an exemption from giving quarterly returns for apples or pears in the case as follows:

- *charge payers* – for apples or pears that are exported other than through an exporting agent in a calendar year.

This charge payer may only apply to the Secretary for an exemption if they reasonably believe the total amount of the charge they will pay, or will be likely to pay, in relation to apples or pears and the calendar year will be less than \$2,000. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the charge payer must give an annual return for the year.

Clause 38-5—Process for obtaining exemption from giving quarterly returns—collection agents

This clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for apples or pears. The collection agent may only apply to the Secretary for an exemption if they reasonably believe the total equivalent amount they will pay, or will be likely to pay, in relation to apples or pears and the calendar year will be less than \$2,000. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Division 39—Avocados

This Division provides rules for the collection of avocado levy imposed by the Levies Regulations and avocado export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the

Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Levy payers, charge payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the collection of avocado levy and charge:

- *avocado* is defined in section 5 by reference to its scientific name.
- *business purchaser* is defined in subsection 6(3). In relation to avocados, it means a person who buys avocados from avocado levy payers in the course of carrying on a business.
- *exporting agent* is defined in subsection 6(5). In relation to avocados, it means a person who exports avocados from Australia on behalf of other persons in the course of carrying on a business.
- *liable collection agent* is defined in subsection 6(4). In relation to the sale of avocados on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- *process*, in relation to a plant product, is defined in subsection 7(1). In relation to avocados, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport, delivery, or fruit conditioning operations, including ripening.
- *retail sale* is defined in section 5. In relation to avocados, it is any sale by a person except: a sale to a business purchaser (whether through a selling agent, buying agent or both) or to a consumer at a wholesale produce market.

Clause 39-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on avocados that are sold by the levy payer in a quarter in a calendar year (other than by retail sale);
- *levy payers* – for levy imposed on avocados that are processed by or for the levy payer in a quarter in a calendar year;
- *levy payers* – for levy imposed on avocados that are sold by the levy payer by retail sale in a calendar year; and
- *charge payers* – for charge imposed on avocados that are exported from Australia in a quarter in a calendar year.

This clause prescribes rules for levy and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For avocados that are sold by retail sale in a calendar year:

- items 3 and 6 of the table in subclause 39-1(1) provide that the levy is due and payable to the Commonwealth on the last day of February in the next calendar year;
- items 2, 3, 4 and 5 of the table in subclause 39-1(3), provide that the levy payer must give to the Secretary a return for the calendar year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of February in the next calendar year; and
- items 1, 2 and 4 of the table in subclause 39-1(4) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the avocados, for a period of 5 years.

Clause 39-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in three cases:

- *the liable collection agent* – for avocados that are sold by the levy payer to a business purchaser in a quarter in a calendar year (the sale case);
- *the person who carried out the processing* – for avocados that are processed for the levy payer in a quarter in a calendar year (the processing case); or
- *the exporting agent* – for avocados that are exported from Australia through an exporting agent in a quarter in a calendar year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. In the sale case, where the liable collection agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 39-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the avocados;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 39-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and

- items 1, 2 and 3 of the table in subclause 39-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the avocados, for a period of 5 years.

Clause 39-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from avocado levy or charge applies in a calendar year. It covers two cases:

- *the person who owns the avocados immediately after they are harvested* – for avocados that are sold by retail sale by that person; and
- *the person who exports the avocados*– for avocados that are exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 39-4—Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

This clause prescribes a process for levy payers or charge payers to obtain an exemption from giving quarterly returns for avocados in three cases:

- *levy payers* – for levy imposed on avocados that are sold by that person to a consumer at a wholesale produce market; or
- *levy payers* – for levy imposed on avocados that are processed by that person;
- *charge payers* – for avocados that are exported other than through an exporting agent.

In each case, the levy payer or charge payer may only apply to the Secretary for an exemption if they reasonably believe that the total quantity of avocados in relation to which they will pay, or will be likely to pay, levy or charge or both for the calendar year will be less than 36 tonnes. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the levy payer or charge payer must give an annual return for the year.

Clause 39-5—Process for obtaining exemption from giving quarterly returns—collection agent

This clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for avocados. The collection agent may only apply to the Secretary for an exemption if they reasonably believe that the total quantity of avocados in relation to which they will pay, or will be likely to pay, an equivalent amount for the calendar year will be less than 36 tonnes. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Division 40—Bananas

This Division provides rules for the collection of banana levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records. Levy payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the collection of banana levy:

- ***banana*** is defined in section 5 by reference to its scientific name.
- ***business purchaser*** is defined in subsection 6(3). In relation to bananas, it means a person who buys bananas from banana levy payers in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of bananas on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***retail sale*** is defined in section 5. In relation to bananas, it means any sale except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both) or to a consumer at a wholesale produce market.

Clause 40-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on bananas that are sold by the levy payer in a quarter in a financial year (other than by retail sale); and
- *levy payers* – for levy imposed on bananas that are sold by the levy payer by retail sale in a financial year.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For bananas that are sold by retail sale in a financial year:

- items 2 and 4 of the table in subclause 40-1(1) provide that the levy is due and payable to the Commonwealth on 31 August in the next financial year;
- item 2, 3, 4 and 5 of the table in subclause 40-1(2) provide that the levy payer must give to the Secretary a return for the financial year that is either in an approved form or given

electronically using an approved electronic system and includes the required information, before the end of August in the next financial year; and

- items 1, 2 and 3 in subclause 40-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the bananas, for a period of 5 years.

Clause 40-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the liable collection agent* – for bananas that are sold by the levy payer in a quarter in a financial year to a business purchaser.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For bananas that are sold in a quarter in a financial year to a business purchaser, where the liable collection agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 40-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the bananas;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 40-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 2 and 3 of the table in subclause 40-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the bananas, for a period of 5 years.

Clause 40-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from banana levy applies in a financial year. It covers the case as follows:

- *the person who owns the bananas immediately after they are harvested* – for bananas that are sold by that person.

The person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 40-4—Process for obtaining exemption from giving quarterly returns—levy payers

This clause prescribes a process for levy payers to obtain an exemption from giving quarterly returns for bananas in the case as follows:

- *levy payers* – for levy imposed on bananas that are sold by that person to a consumer at a wholesale produce market.

The levy payer may only apply to the Secretary for an exemption if they reasonably believe the total amount of levy they will pay, or will be likely to pay, in relation to bananas and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the levy payer must give an annual return for the year.

Clause 40-5—Process for obtaining exemption from giving quarterly returns—collection agents

This clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for bananas. The collection agent may only apply to the Secretary for an exemption if they reasonably believe that the total equivalent amount they will pay, or will be likely to pay, in relation to bananas and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Division 41—Cherries

This Division provides rules for the collection of cherry levy imposed by the Levies Regulations and cherry export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records.

Key definitions for the collection of cherry levy and charge:

- *business purchaser* is defined in subsection 6(3). In relation to cherries, it means a person who buys cherries from cherry levy payers in the course of carrying on a business.
- *cherry* is defined in section 5 by reference to its scientific name.
- *exporting agent* is defined in subsection 6(5). In relation to cherries, it means a person who exports cherries from Australia on behalf of other persons in the course of carrying on a business.

- **liable collection agent** is defined in subsection 6(4). In relation to the sale of cherries on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- **retail sale** is defined in section 5. In relation to cherries, it means any sale except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).

Clause 41-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on cherries that are sold by the levy payer in a period of 12 months beginning on 1 April; and
- *charge payers* – for charge imposed on cherries that are exported from Australia in a period of 12 months beginning on 1 April.

This clause prescribes rules for levy and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For cherries that are sold by retail sale in a 12-month period beginning on 1 April:

- items 2 and 3 of the table in subclause 41-1(1) provide that the levy is due and payable to the Commonwealth on 30 April in the next 12-month period beginning on 1 April;
- items 1, 2, 3 and 4 of the table in subclause 41-1(3) provide that the levy payer must give to the Secretary a return for the 12-month period beginning on 1 April that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of 30 April in the next 12-month period beginning on 1 April;
- items 1, 2 and 4 of the table in subclause 41-1(4) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the cherries, for a period of 5 years.

Clause 41-2—Obligations of collection agents

This clause prescribes obligations for persons as collection agents in two cases:

- *the liable collection agent* – for cherries that are sold by the levy payer to a business purchaser in a period of 12 months beginning on 1 April (the sale case); and
- *the exporting agent* – for cherries that are exported from Australia through an exporting agent in a period of 12 months beginning on 1 April (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case:

- item 1 of the table in subclause 41-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the cherries;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on 30 April in the next 12-month period beginning on 1 April;
- items 1, 2 and 3 of the table in subclause 41-2(3) provide that the liable collection agent must give to the Secretary a return for the 12-month period that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of 30 April in the next 12-month period beginning on 1 April;
- items 1, 2 and 3 of the table in subclause 41-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the cherries, for a period of 5 years.

Clause 41-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from cherry levy or charge applies in a period of 12 months beginning on 1 April. It covers two cases:

- *the person who owns the cherries immediately after they are harvested* – for cherries that are sold by that person; and
- *the person who exports the cherries*– for cherries that are exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Division 42—Chestnuts

The Division provides rules for the collection of chestnut levy imposed by the Levies Regulations and chestnut export charge imposed by the Charges Regulations.

The rules prescribe obligations for chestnut levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Levy payers, charge payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the collection of chestnut levy and export charge:

- **business purchaser** is defined in subsection 6(3). In relation to chestnuts, it means a person who buys chestnuts from chestnut levy payers in the course of carrying on a business.
- **chestnut** is defined in section 5 by reference to its scientific name.
- **exporting agent** is defined in subsection 6(5). In relation to chestnuts, it means a person who exports chestnuts from Australia on behalf of other persons in the course of carrying on a business.
- **liable collection agent** is defined in subsection 6(4). In relation to the sale of chestnuts on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- **process**, in relation to a plant product, is defined in subsection 7(1). In relation to chestnuts, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport, delivery, removing the burr or outside casing or peeling.
- **retail sale** is defined in section 5. In relation to chestnuts, it means any sale except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).
- **threshold quarter**, in a financial year, is defined in subclause 42-1(2).

Clause 42-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- **levy payers** – for levy imposed on chestnuts that are sold by the levy payer in a quarter in a financial year;
- **levy payers** – for levy imposed on chestnuts that are processed by or for the levy payer in a quarter in a financial year; and
- **charge payers** – for charge imposed on chestnuts that are exported from Australia in a quarter in a financial year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For chestnuts that are sold by retail sale in the threshold quarter in the financial year, where the levy payer does not have an exemption from giving quarterly returns:

- items 3 and 5 of the table in subclause 42-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the first calendar month after the end of the threshold quarter;
- items 1, 3, 4 and 5 of the table in subclause 42-1(4) provide that the levy payer must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the that quarter; and
- items 1, 2 and 4 of the table in subclause 42-1(5) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the chestnuts, for a period of 5 years year.

Subclause 42-1(2) defines *threshold quarter*, in a financial year. For a chestnut levy payer, it means the first quarter in that year at the end of which the total quantity of chestnuts that are sold by the levy payer by retail sale in that year is more than 500 kg. Refer to clause 42-2 Division 42 of Part 2-5 of Schedule 2 to of the Levies Regulations which prescribes the levy exemption.

Clause 42-2—Obligations of collection agents

This clause prescribes obligations for persons as collection agents in three cases:

- *the liable collection agent* – for chestnuts that are sold by the levy payer to a business purchaser in a quarter in a financial year (the sale case);
- *the person who carried out the processing* – for chestnuts that are processed for the levy payer in a quarter in a financial year (the processing case); and
- *the exporting agent* – for chestnuts that are exported from Australia in a quarter in a financial year through an exporting agent (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case, where the liable collection agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 42-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the chestnuts;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;

- items 1, 3, 4 and 5 of the table in subclause 42-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter;
- items 1, 2 and 3 of the table in subclause 42-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the chestnuts, for a period of 5 years.

Clause 42-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from chestnut levy or charge applies in a financial year. It covers two cases:

- *the person who owns the chestnuts immediately after they are harvested* – for chestnuts that are sold by, or processed by or for, the person; or
- *the person who exports the chestnuts*– for chestnuts that are exported from Australia.

The person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 42-4—Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

This clause prescribes a process for levy payers or charge payers to obtain an exemption from giving quarterly returns for chestnuts in three cases:

- *levy payers* – for levy imposed on chestnuts that are sold by that person by retail sale in a financial year;
- *levy payers* – for levy imposed on chestnuts that are processed by that person in a financial year; and
- *charge payers* – for charge imposed on chestnuts that are exported in a financial year other than through an exporting agent.

In each case, the levy payer or charge payer may only apply to the Secretary for an exemption if they reasonably believe the sum of the amount of levy and charge they will pay, or will be likely to pay, in relation to chestnuts and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the levy payer or charge payer must give an annual return for the year.

Clause 42-5—Process for obtaining exemption from giving quarterly returns—collection agents

This clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for chestnuts. The collection agent may only apply to the Secretary for an exemption if they reasonably believe the total equivalent amount they will pay, or will be likely to pay, in relation to chestnuts and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information

required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Division 43—Citrus

This Division prescribes rules for the collection of citrus levy imposed by the Levies Regulations and citrus export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Levy payers, charge payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the collection of citrus levy and charge:

- ***business purchaser*** is defined in subsection 6(3). In relation to citrus, it means a person who buys citrus from citrus levy payers in the course of carrying on a business.
- ***citrus*** is defined in section 5 with reference to its scientific and common names and includes any hybrid between, or within either of the named genera.
- ***exporting agent*** is defined in subsection 6(5). In relation to citrus, it means a person who exports citrus from Australia on behalf of other persons in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of citrus on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***process***, in relation to a plant product, is defined in subsection 7(1). In relation to citrus, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport, delivery, or fruit conditioning operations, including ripening.
- ***retail sale*** is defined in section 5. In relation to citrus, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).

Clause 43-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- ***levy payers*** – for levy imposed on citrus that is sold by the levy payer in a quarter in a calendar year (other than by retail sale);
- ***levy payers*** – for levy imposed on citrus that is processed for the levy payer in a calendar year;
- ***levy payers*** – for levy imposed on citrus that is sold by the levy payer by retail sale in a calendar year;
- ***levy payers*** – for levy imposed on citrus that is processed by the levy payer in a calendar year; and

- *charge payers* – for charge imposed on citrus that is exported from Australia in a quarter in a calendar year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For citrus that is exported from Australia (other than through an exporting agent) in a quarter in a calendar year, where the charge payer does not have an exemption from giving quarterly returns:

- items 2 and 3 of the table in subclause 43-1(2) provide that the charge is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 43-1(3) provide that the charge payer must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 3 and 4 of the table in subclause 43-1(4) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the citrus, for a period of 5 years.

Clause 43-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in three cases:

- *the liable collection agent* – for citrus that is sold by the levy payer in a quarter in a calendar year to a business purchaser (the sale case);
- *the person who carried out the processing* – for citrus that is processed for the levy payer in a calendar year (the processing case); and
- *the exporting agent* – for citrus that is exported from Australia in a quarter in a calendar year through an exporting agent (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case, where the liable collection agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 43-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the citrus;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 43-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 2 and 3 of the table in subclause 43-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the citrus, for a period of 5 years.

Clause 43-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from citrus levy or charge applies in a calendar year. It covers two cases:

- *the person who owns the citrus immediately after it is harvested* – for citrus that is sold by, or processed by or for, that person; and
- *the person who exports the citrus*– for citrus that is exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 43-4—Process for obtaining exemption from giving quarterly returns—charge payers

This clause prescribes a process for charge payers to obtain an exemption from giving quarterly returns for citrus in the case as follows:

- *charge payers* – for citrus that is exported other than through an exporting agent in a calendar year.

The charge payer may only apply to the Secretary for an exemption if they reasonably believe the total amount of charge they will pay, or will be likely to pay, in relation to citrus and the calendar year will be less than \$1,000. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the charge payer must give an annual return for the year.

Clause 43-5—Process for obtaining exemption from giving quarterly returns—collection agents

This clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for citrus. The collection agent may only apply to the Secretary for an exemption if they reasonably believe the total equivalent amount they will pay, or will be likely to pay, in relation to citrus and the calendar year will be less than \$1,000. An

application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Division 44—Custard apples

This Division provides rules for the collection of custard apple levy imposed by the Levies Regulations and custard apple export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Levy payers, charge payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the collection of custard apple levy and export charge:

- ***business purchaser*** is defined in subsection 6(3). In relation to custard apples, it means a person who buys custard apples from custard apple levy payers in the course of carrying on a business.
- ***custard apple*** is defined in section 5 by reference to its scientific names and any hybrid between any of those species.
- ***exporting agent*** is defined in subsection 6(5). In relation to custard apples, it means a person who exports custard apples from Australia on behalf of other persons in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of custard apples on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.

Clause 44-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on custard apples that are sold by the levy payer in a quarter in a calendar year;
- *charge payers* – for charge imposed on custard apples that are exported from Australia in a quarter in a calendar year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For custard apples that are exported from Australia (other than through an exporting agent) in a

quarter in a calendar year, where the charge payer does not have an exemption from giving quarterly returns:

- items 2 and 3 of the table in subclause 44-1(2) provide that the charge is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 44-1(3) provide that the charge payer must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 3 and 4 of the table in subclause 44-1(4) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the custard apples, for a period of 5 years.

Clause 44-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in two cases:

- *the liable collection agent* – for custard apples that are sold by the levy payer in a quarter in a calendar year to a business purchaser (the sale case);
- *the exporting agent* – custard apples that are exported from Australia in a quarter in a calendar year through an exporting agent (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case, where the liable collection agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 44-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the custard apples;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 44-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 2 and 3 of the table in subclause 44-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the custard apples, for a period of 5 years.

Clause 44-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from custard apples levy or charge applies in a calendar year. It covers two cases:

- *the person who owns the custard apples immediately after they are harvested* – for custard apples that are harvested in Australia and sold by the person; and
- *the person who exports the custard apples* – for custard apples that are exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 44-4—Process for obtaining exemption from giving quarterly returns—charge payers

This clause prescribes a process for charge payers to obtain an exemption from giving quarterly returns for custard apples that are exported other than through an exporting agent in a calendar year. The charge payer may only apply to the Secretary for an exemption if they reasonably believe the sum of the amount of charge they will pay, or will be likely to pay, in relation to custard apples and the calendar year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the charge payer must give an annual return for the year.

Clause 44-5—Process for obtaining exemption from giving quarterly returns—collection agents

This clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for custard apples. The collection agent may only apply to the Secretary for an exemption if they reasonably believe the total equivalent amount they will pay, or will be likely to pay, in relation to custard apples and the calendar year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Division 45—Dried tree fruit

This Division provides rules for the collection of dried tree fruit levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records.

Key definitions for the collection of dried tree fruit levy:

- *business purchaser* is defined in subsection 6(3). In relation to dried tree fruit, it means a person who buys dried tree fruit from dried tree fruit levy payers in the course of carrying on a business.

- **liable collection agent** is defined in subsection 6(4). In relation to the sale of dried tree fruit on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- **packing house** is defined in section 5 as business premises at which fruit or dried tree fruit is packed, or fruit is dried and packed, for sale.
- **proprietor** is defined in section 5. In relation to dried tree fruit, it means the person carrying on the business conducted at the premises.
- **retail sale** is defined in section 5. In relation to dried tree fruit, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).
- **tree fruit** is defined in section 5 by reference to scientific and common names and includes any hybrids of the species listed.

Clause 45-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on dried tree fruit that is delivered to a packing house in a period of 12 months beginning on 1 October;
- *levy payers* – for levy imposed on dried tree fruit where the tree fruit is dried at a packing house in a period of 12 months beginning on 1 October;
- *levy payers* – for levy imposed on dried tree fruit that is sold by the levy payer in a period of 12 months beginning on 1 October; and
- *levy payers* – for levy imposed on dried tree fruit that is used by the levy payer in the production of other goods in a period of 12 months beginning on 1 October.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For dried tree fruit that is sold by retail sale in a 12-month period beginning on 1 October:

- items 4 and 6 of the table in subclause 45-1(1) provide that the levy is due and payable to the Commonwealth on 30 November in the next 12-month period beginning on 1 October;
- items 1, 2, 3 and 4 of the table in subclause 45-1(2) provide that the levy payer must give to the Secretary a return for the 12-month period beginning on 1 October that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of 30 November in the next 12-month period beginning 1 October; and

- items 1, 2 and 3 of the table in subclause 45-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the dried tree fruit, for a period of 5 years.

Clause 45-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in three cases:

- *the proprietor of the packing house* – for dried tree fruit that is delivered to a packing house by or on behalf of the levy payer in a period of 12 months beginning on 1 October (the delivery case);
- *the proprietor of the packing house* – for dried tree fruit, where the tree fruit is dried at a packing house in a period of 12 months beginning on 1 October (the processing case); and
- *the liable collection agent* – for dried tree fruit that is sold by the levy payer to a business purchaser in a period 12 months beginning on 1 October (the sale case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case:

- item 1 of the table in subclause 45-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the dried tree fruit;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on 30 November in the next 12-month period beginning on 1 October;
- items 1, 2, 3 and 4 of the table in subclause 45-2(3) provide that the liable collection agent must give to the Secretary a return for the 12-month period that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of 30 November in the next 12-month period beginning on 1 October; and
- items 1, 2 and 3 of the table in subclause 45-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the dried tree fruit, for a period of 5 years.

Clause 45-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from dried tree fruit levy applies in a 12-month period beginning on 1 October. It covers four cases during this period:

- *the person who owns the tree fruit immediately after it is harvested* – for tree fruit that is dried in Australia outside a packing house and the dried tree fruit is delivered to a packing house in Australia by or on behalf of that person;
- *the person who owns the tree fruit immediately after it is harvested* – for tree fruit that is delivered to a packing house in Australia by or on behalf of that person and dried at the packing house;
- *the person who owns the tree fruit immediately after it is harvested* – for tree fruit that is dried in Australia and the dried tree fruit that is sold by that person; and
- *the person who owns the tree fruit immediately after it is harvested* – for tree fruit that is dried in Australia and the dried tree fruit is used in Australia by that person in the production of other goods.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Division 46—Ginger

This Division provides rules for the collection of ginger levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records. An exemption from giving quarterly returns is available to levy payers and collection agents in specific circumstances.

Key definitions for the collection of ginger levy:

- *business purchaser* is defined in subsection 6(3). In relation to ginger, it means a person who buys ginger from ginger levy payers in the course of carrying on a business.
- *ginger* is defined in section 5 by reference to its scientific name.
- *liable collection agent* is defined in subsection 6(4). In relation to the sale of ginger on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- *seed ginger* is defined in section 5 as ginger which is divided into pieces for planting.

Clause 46-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on ginger that is sold by the levy payer in a quarter in a financial year.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For seed ginger that is sold to a business purchaser in a quarter in a financial year:

- items 2 and 4 of the table in subclause 46-1(1) provide that the levy is due and payable to the Commonwealth on 31 August in the next financial year;
- items 2, 3, 4 and 5 of the table in subclause 46-1(2) provide that the levy payer must give to the Secretary a return for the financial year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of August in the next financial year; and
- items 1, 2 and 3 of the table in subclause 46-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the ginger, for a period of 5 years.

Clause 46-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the liable collection agent* – for ginger (other than seed ginger) that is sold by the levy payer in a quarter in a financial year to a business purchaser.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the table in the clause in a particular case. For ginger (other than seed ginger) that is sold to a business purchaser, where the liable collection agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 46-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the ginger;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 46-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form

or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and

- items 1, 2 and 3 of the table in subclause 46-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the ginger, for a period of 5 years.

Clause 46-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from ginger levy applies in a financial year. It covers the case as follows:

- *the grower* – for ginger that is sold by that person.

The person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 46-4—Process for obtaining exemption from giving quarterly returns—levy payers

This clause prescribes a process for levy payers to obtain an exemption from giving quarterly returns for ginger in the case as follows:

- *levy payers* – for levy imposed on ginger that is sold by that person to a consumer at a wholesale produce market.

The levy payer may only apply to the Secretary for an exemption if they reasonably believe the total amount of levy they will pay, or will be likely to pay, in relation to ginger and the financial year will be less than \$200. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the levy payer must give an annual return for the year.

Clause 46-5—Process for obtaining exemption from giving quarterly returns—collection agents

This clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for ginger. The collection agent may only apply to the Secretary if they reasonably believe the total equivalent amount they will pay, or will be likely to pay, in relation to ginger and the financial year will be less than \$200. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Division 47—Lychees

This Division prescribes rules for the collection of lychee levy imposed by the Levies Regulations and lychee export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to making payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records.

Key Definitions for the lychee levy and export charge:

- **business purchaser** is defined in subsection 6(3). In relation to lychees, it means a person who buys lychees from lychee levy payers in the course of carrying on a business.
- **exporting agent** is defined in subsection 6(5). In relation to lychees, it means a person who exports lychees from Australia on behalf of other persons in the course of carrying on a business.
- **liable collection agent** is defined in subsection 6(4). In relation to the sale of lychees on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- **lychee** is defined in section 5 by reference to its scientific name.
- **process**, in relation to a plant product, is defined in subsection 7(1). In relation to lychees, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport or delivery.
- **retail sale** is defined in section 5. In relation to lychees, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both) or a sale to a consumer at a wholesale produce market.

Clause 47-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on lychees that are sold by the levy payer in a quarter in a financial year (other than by retail sale);
- *levy payers* – for levy imposed on lychees that are processed by or for the levy payer in a quarter in a financial year;
- *levy payers* – for levy imposed on lychees that are sold by the levy payer by retail sale in a financial year; and
- *charge payers* – for charge imposed on lychees that are exported from Australia in a quarter in a financial year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For lychees that are sold by retail sale in a financial year:

- items 3 and 6 of the table in subclause 47-1(1) provide that the levy is due and payable to the Commonwealth on 31 August in the next financial year;
- items 2, 3, 4 and 5 of the table in subclause 47-1(3) provide that the levy payer must give a return to the Secretary that is either in an approved form or given electronically using

an approved electronic system and includes the required information, before the end of August in the next financial year; and

- items 1, 2 and 4 of the table in subclause 47-1(4) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the lychees, for a period of 5 years.

Clause 47-2 - Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in three cases:

- *the liable collection agent* – for lychees that are sold by the levy payer to a business purchaser in a quarter in a financial year (the sale case);
- *the person who carried out the processing* – for lychees that are processed for the levy payer in a quarter in a financial year (the processing case); and
- *the exporting agent* – for lychees that are exported from Australia through an exporting agent in a quarter in a financial year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case:

- item 1 of the table in subclause 47-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the lychees;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 2, 3 and 4 of the table in subclause 47-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 2 and 3 of the table in subclause 47-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the lychees, for a period of 5 years.

Clause 47-3 - Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from lychee levy or charge applies in a financial year. It covers two cases:

- *the person who owns the lychees immediately after they are harvested* – for lychees that are sold by or processed by or for that person; and

- *the person who exports* – for lychees that are exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Division 48—Macadamia nuts

This Division provides rules for the collection of macadamia nut levy imposed by the Levies Regulations and macadamia nut export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records.

Key definitions for the collection of macadamia nut levy and export charge:

- ***business purchaser*** is defined in subsection 6(3). In relation to macadamia nuts, it means a person who buys macadamias in shell or macadamia dried kernels from macadamia nut levy payers in the course of carrying on a business.
- ***exporting agent*** is defined in subsection 6(5). In relation to macadamia nuts, it means a person who exports macadamia nuts from Australia on behalf of other persons in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of macadamias in shell or macadamia dried kernels on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***macadamia dried kernel*** is defined in section 5 as a macadamia nut kernel that has been artificially partly dried.
- ***macadamia in shell*** is defined in section 5 as a macadamia nut after dehusking but before kernel extraction.
- ***macadamia nut*** is defined in section 5 by reference to its scientific name.
- ***process***, in relation to a plant product, is defined in subsection 7(1). In relation to macadamia dried kernels, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport, delivery, dehusking or drying.
 - ***retail sale*** is defined in section 5. In relation to macadamia nuts, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).
 - ***threshold calendar month***, in a calendar year, is defined in subclause 48-1(3).

Clause 48-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on macadamias in shell or macadamia dried kernels that are sold by the levy payer in a calendar month in a calendar year;

- *levy payers* – for levy imposed on macadamia dried kernels that are processed by or for the levy payer in a calendar month in a calendar year; and
- *charge payers* – for charge imposed on macadamias in shell or macadamia dried kernels that are exported from Australia in a calendar month in a calendar year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For macadamias in shell or macadamia dried kernels that are sold by retail sale in the threshold calendar month in a calendar year:

- items 3 and 5 of the table in subclause 48-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the second calendar month after the end of the threshold calendar month;
- items 1, 2, 3 and 4 of the table in subclause 48-1(4) provide that the levy payer must give to the Secretary a return for the threshold calendar month in the year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the second calendar month after the end of the threshold calendar month;
- items 1, 2 and 4 of the table in subclause 48-1(5) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the macadamias in shell or macadamia dried kernels, for a period of 5 years.

Subclause 48-1(3) defines ***threshold calendar month*** in a calendar year. For a macadamia nut levy payer or charge payer, it means the first calendar month in the year at the end of which the sum of macadamia nut levy under the Levies Regulations and macadamia nut export charge under the Charges Regulations that the person is liable to pay in relation to that year is \$120 or more. Refer to the levy exemption in subclause 48-2(3) of Schedule 2 to the Levies Regulations and the charge exemption in subclause 48-2(2) of Schedule 2 to the Charges Regulations.

Clause 48-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in three cases:

- *the liable collection agent* – for macadamias in shell or macadamia dried kernels that are sold by the levy payer in a calendar month in a calendar year to a business purchaser (the sale case);
- *the person who carried out the processing* – for macadamia dried kernels that are processed for the levy payer in a calendar month in a calendar year (the processing case);
or

- *the exporting agent* – for macadamias in shell or macadamia dried kernels that are exported from Australia in a calendar month in a calendar year through an exporting agent (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case, where the calendar month that is later than the threshold calendar month in the calendar year for the levy payer:

- item 1 of the table in subclause 48-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the macadamias in shell or macadamia dried kernels;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the second calendar month after the end of the later calendar month;
- items 1, 2, 3 and 4 of the table in subclause 48-2(3) provide that the liable collection agent must give to the Secretary a return for the later calendar month in the year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the second calendar month after the end of the later calendar month; and
- items 1, 2 and 3 of the table in subclause 48-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the macadamias in shell or macadamia dried kernels, for a period of 5 years.

Clause 48-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from macadamia nut levy or charge applies in a calendar year. It covers three cases:

- *the person who owns the macadamia nuts immediately after they are harvested* – for macadamias in shell or macadamia dried kernels that are sold by that person;
- *the person who owns the macadamia nuts immediately after they are harvested* – for macadamia dried kernels that are processed by or for that person; and
- *the person who exports the macadamias in shell or macadamia dried kernels*– for macadamias in shell or macadamia dried kernels that are exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Division 49—Mangoes

This Division provides rules for the collection of mango levy imposed by the Levies Regulations and mango export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records.

Key definitions for the collection of mango levy and charge:

- ***business purchaser*** is defined in subsection 6(3). In relation to mangoes, it means a person who buys mangoes from mango levy payers in the course of carrying on a business.
- ***exporting agent*** is defined in subsection 6(5). In relation to mangoes, it means a person who exports mangoes from Australia on behalf of other persons in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of mangoes on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***mango*** is defined in section 5 by reference to its scientific name.
- ***retail sale*** is defined in section 5. In relation to mangoes, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both) or to a consumer at a wholesale produce market.

Clause 49-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on mangoes that are sold by the levy payer in a quarter in a financial year (other than by retail sale);
- *levy payers* – for levy imposed on mangoes that are sold by the levy payer by retail sale in a financial year; and
- *charge payers* – for charge imposed on mangoes that are exported from Australia in a quarter in a financial year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For mangoes that are sold by retail sale in a financial year:

- items 2 and 4 of the table in subclause 49-1(1) provide that the levy is due and payable to the Commonwealth on 31 August in the next financial year;
- items 2, 3, 4 and 5 of the table in subclause 49-1(3) provide that the levy payer must give to the Secretary a return for a financial year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of August in the next financial year; and
- items 1, 2 and 4 of the table in subclause 49-1(4) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the mangoes, for a period of 5 years.

Clause 49-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in two cases:

- *the liable collection agent* – for mangoes that are sold by the levy payer to a business purchaser in a quarter in a financial year (the sale case); and
- *the exporting agent* – for mangoes that are exported from Australia through an exporting agent in a quarter in a financial year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case:

- item 1 of the table in subclause 49-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the mangoes;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 2, 3 and 4 of the table in subclause 49-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 2 and 3 of the table in subclause 49-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the mangoes, for a period of 5 years.

Clause 49-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from mango levy or charge applies in a financial year. It covers two cases:

- *the person who owns the mangoes immediately after they are harvested* – for mangoes that are sold that person; and
- *the person who exports the mangoes*– for mangoes that are exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Division 50—Melons

This Division provides rules for the collection of melon levy imposed by the Levies Regulations and melon export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Levy payers, charge payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the collection of melon levy and export charge:

- ***business purchaser*** is defined in subsection 6(3). In relation to melons, it means a person who buys melons from melon levy payers in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of melons on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***melon*** is defined in section 5 by reference to its scientific and common names.
- ***process***, in relation to a plant product, is defined in subsection 7(1). In relation to melons, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport, delivery, or fruit conditioning operations, including ripening.
- ***retail sale*** is defined in section 5. In relation to melons, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).
- ***threshold quarter***, in a financial year, is defined in subclause 50-1(3).

Clause 50-1—Obligations of levy payers or charge payers

The clause prescribes obligations for:

- *levy payers* – for levy imposed on melons that are sold by the levy payer in a quarter in a financial year (other than by retail sale);

- *levy payers* – for levy imposed on melons that are processed by or for the levy payer in a quarter in a financial year;
- *levy payers* – for levy imposed on melons that are sold by the levy payer by retail sale in a financial year; and
- *charge payers* – for charge imposed on melons that are exported from Australia in a quarter in a financial year.

The clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For melons that are exported from Australia (other than through an exporting agent) in the threshold quarter in a financial year, where the charge payer does not have an exemption from giving quarterly returns:

- items 2 and 3 of the table in subclause 50-1(2) provide that the charge is due and payable to the Commonwealth on the last day of the first calendar month after the end of the threshold quarter;
- items 1, 3, 4 and 5 of the table in subclause 50-1(4) provide that the charge payer must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 3 and 4 of the table in subclause 50-1(5) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the melons, for a period of 5 years.

Subclause 50-1(3) defines ***threshold quarter***, in a financial year. For a melon charge payer, it means the first quarter in that year at the end of which the total quantity of melons that the charge payer has exported in that year, is 20 tonnes or more. Refer to subclause 50-2(2) Division 40 of Part 2 of Schedule 2 to of the Charges Regulations, which prescribes the threshold exemption.

Clause 50-2—Obligations of collection agents

The clause prescribes obligations for persons who are collection agents in three cases:

- *the liable collection agent* – for melons that are sold by the levy payer to a business purchaser in a quarter in a financial year (the sale case);
- *the person who carried out the processing* – for melons that are processed for the levy payer in a quarter in a financial year (the processing case); and
- *the exporting agent* – for melons that are exported from Australia through an exporting agent in a financial year (the export case).

The clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case, where the liable collection agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 50-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the melons;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 50-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 2 and 3 of the table in subclause 50-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the melons, for a period of 5 years.

Clause 50-3—Obligations of persons claiming levy or charge exemption

The clause prescribes record keeping obligations for persons who consider that an exemption from melon levy or charge applies in a financial year. It covers two cases:

- *the person who owns the melons immediately after they are harvested* – for melons that are sold by retail sale by that person; and
- *the person who owns the melons immediately before the export* – for melons that are exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 50-4—Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

The clause prescribes a process for levy payers or charge payers to obtain an exemption from giving quarterly returns for melons in a financial year two cases:

- *levy payers* for levy imposed on melons that are processed by that person; and
- *charge payers* for charge imposed on melons that are exported other than through an exporting agent.

In each case, the levy payer or charge payer may only apply to the Secretary for an exemption if they reasonably believe the sum of the amount of levy and charge they will pay, or will be likely to pay, in relation to melons and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the levy payer or charge payer must give an annual return for the year.

Clause 50-5—Process for obtaining exemption from giving quarterly returns—collection agents

The clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for melons. The collection agent may only apply to the Secretary for an exemption if they reasonably believe the total equivalent amount they will pay, or will be likely to pay, in relation to melons and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Division 51—Nashi

This Division provides rules for the collection of nashi levy imposed by the Levies Regulations and nashi export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Levy payers, charge payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the collection of nashi levy and charge:

- ***business purchaser*** is defined in subsection 6(3). In relation to nashi, it means a person who buys nashi from nashi levy payers in the course of carrying on a business.
- ***exporting agent*** is defined in subsection 6(5). In relation to nashi, it means a person who exports nashi from Australia on behalf of other persons in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of nashi on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***nashi*** is defined in section 5 by reference to its scientific name.
- ***process***, in relation to a plant product, is defined in subsection 7(1). In relation to nashi, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport, delivery or fruit conditioning operations, including ripening.
- ***retail sale*** is defined in section 5. In relation to nashi, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).

Clause 51-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on nashi that are sold by the levy payer in a quarter in a calendar year (other than by retail sale);
- *levy payers* – for levy imposed on nashi that are processed by or for the levy payer in a quarter in a calendar year;
- *levy payers* – for levy imposed on nashi that are sold by the levy payer by retail sale in a calendar year; and
- *charge payers* – for charge imposed on nashi that are exported from Australia in a quarter in a calendar year.

The clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For nashi that are exported from Australia (other than through an exporting agent) in a quarter in a calendar year, where the charge payer does not have an exemption from giving quarterly returns:

- items 2 and 3 of the table in subclause 51-1(2) provide that the charge is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 51-1(3) provide that the charge payer must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 3 and 4 of the table in subclause 51-1(4) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the nashi, for a period of 5 years.

Clause 51-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in three cases:

- *the liable collection agent* – for nashi that are sold by the levy payer to a business purchaser in a quarter in a calendar year (the sale case);
- *the person who carried out the processing* – for nashi that are processed for the levy payer in a calendar year (the processing case); and
- *the exporting agent* – for nashi that are exported from Australia through an exporting agent in a quarter in a calendar year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case, where the collection agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 51-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the nashi;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 51-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 2 and 3 of the table in subclause 51-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the nashi, for a period of 5 years.

Clause 51-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from nashi levy or charge applies to nashi harvested in Australia in a calendar year. It covers two cases:

- *the person who owns the nashi immediately after they are harvested* – for nashi that are sold by, or processed by or for, that person; and
- *the person who exports the nashi* – for nashi that are exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 51-4—Process for obtaining exemption from giving quarterly returns—charge payers

This clause prescribes a process for charge payers to obtain an exemption from giving quarterly returns for nashi in the case as follows:

- *charge payers* – for nashi that are exported in a calendar year other than through an exporting agent.

The charge payer may only apply to the Secretary for an exemption if they reasonably believe the total amount of charge they will pay, or will be likely to pay, in relation to nashi and the

calendar year will be less than \$1,000. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the charge payer must give an annual return for the year.

Clause 51-5—Process for obtaining exemption from giving quarterly returns—collection agents

This clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for nashi. The collection agent may only apply to the Secretary for an exemption if they reasonably believe the total equivalent amount they will pay, or will be likely to pay, in relation to nashi and the calendar year will be less than \$1,000. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Clause 51-6—Application provisions

This clause prescribes that the Division applies in relation to nashi levy imposed by the Levies Regulations or nashi export charge imposed by the Charges Regulations only if the rate of the levy or the charge, respectively, is greater than nil.

Division 52—Olives

This Division provides rules for the collection of olive levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records.

Key definitions for the collection of olive levy:

- ***business purchaser*** is defined in subsection 6(3). In relation to olives, it means a person who buys olives from olive levy payers in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of olives on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***olive*** is defined in section 5 by reference to its scientific name.
- ***process***, in relation to a plant product, is defined in subsection 7(1). In relation to olives, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport or delivery.
- ***retail sale*** is defined in section 5. In relation to olives, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).

Clause 52-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on olives that are sold by the levy payer in a period of 12 months beginning on 1 October; and
- *levy payers* – for levy imposed on olives that are processed by or for the levy payer in a period of 12 months beginning on 1 October.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For olives that are sold by retail sale in a 12-month period beginning on 1 October:

- items 3 and 5 of the table in subclause 52-1(1) provide that the levy is due and payable to the Commonwealth on 31 October in the next 12-month period beginning on 1 October;
- items 1, 2, 3 and 4 of the table in subclause 52-1(2) provide that the levy payer must give to the Secretary a return for the period of 12 months beginning on 1 October that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of October in the next 12-month period beginning on 1 October; and
- items 1, 2 and 3 of the table in subclause 52-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the olives, for a period of 5 years.

Clause 52-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in two cases:

- *the liable collection agent* – for olives that are sold by the levy payer to a business purchaser in a period of 12 months beginning on 1 October (the sale case); and
- *the person who carried out the processing* – for olives that are processed for the levy payer in a period of 12 months beginning on 1 October (the processing case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case:

- item 1 of the table in subclause 52-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the olives;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on 31 October in the next 12-month period beginning on 1 October;
- items 1, 2, 3 and 4 of the table in subclause 52-2(3) provide that the liable collection agent must give to the Secretary a return for the 12-month period that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of October in the next 12-month period beginning on 1 October; and
- items 1, 2 and 3 of the table in subclause 52-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the olives, for a period of 5 years.

Clause 52-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from olive levy applies in a period of 12 months beginning on 1 October. It covers two cases:

- *the grower* – for olives grown in Australia that are sold by that person; and
- *the grower* – for olives grown in Australia that are processed by or for that person in a period.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Division 53—Onions

This Division provides rules for the collection of onion levy imposed by the Levies Regulations and onion export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Levy payers, charge payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the collection of onion levy and charge:

- *business purchaser* is defined in subsection 6(3). In relation to onions, it means a person who buys onions from onion levy payers in the course of carrying on a business.
- *exporting agent* is defined in subsection 6(5). In relation to onions, it means a person who exports onions from Australia on behalf of other persons in the course of carrying on a business.
- *liable collection agent* is defined in subsection 6(4). In relation to the sale of onions on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.

- **onion** is defined in section 5 by reference to its scientific name. It does not include shallots.
- **process**, in relation to a plant product, is defined in subsection 7(1). In relation to onions, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport or delivery.
- **retail sale** is defined in section 5. In relation to onions, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).

Clause 53-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for onions that are sold by the levy payer in a quarter in a calendar year (other than by retail sale);
- *levy payers* – for levy imposed on onions that are processed by or for the levy payer in a quarter in a calendar year;
- *levy payers* – for levy imposed on onions that are sold by the levy payer by retail sale in a calendar year; and
- *charge payers* – for charge imposed on onions that are exported from Australia in a quarter in a calendar year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For onions that are sold by retail sale in a calendar year:

- items 3 and 5 of the table in subclause 53-1(1) provide that the levy is due and payable to the Commonwealth on the last day of February in the next calendar year;
- items 2, 3, 4 and 5 of the table in subclause 53-1(3) provide that the levy payer must give to the Secretary a return for the calendar year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of February in the next calendar year; and
- items 1, 2 and 4 of the table in subclause 53-1(4) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the onions, for a period of 5 years.

Clause 53-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in three cases:

- *the liable collection agent* – for onions that are sold by the levy payer to a business purchaser in a quarter in a calendar year (the sale case);
- *the person who carried out the processing* – for onions that are processed for the levy payer in a quarter in a calendar year (the processing case); and
- *the exporting agent* – for onions that are exported from Australia through an exporting agent in a quarter in a calendar year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case, where the collection agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 53-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the onions;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 53-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 2 and 3 of the table in subclause 53-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the onions, for a period of 5 years.

Clause 53-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from onion charge applies in a calendar year. It covers two cases:

- *the person who owns the onions immediately after they are harvested* – for onions that are sold by, or processed by or for, that person; and
- *the person who exports the onions* – for onions that are exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 53-4—Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

This clause prescribes a process for levy payers or charge payers to obtain an exemption from giving quarterly returns for onions in two cases:

- *levy payers* – for onions that are processed by that person in a calendar year; and
- *charge payers* – for onions that are exported in a calendar year other than through an exporting agent.

In each case, the levy payer or charge payer may only apply to the Secretary for an exemption if they reasonably believe that the total quantity of onions in relation to which they will pay, or will be likely to pay, levy or charge or both for the calendar year will be less than 1,250 tonnes. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the levy payer or charge payer must give an annual return for the year.

Clause 53-5—Process for obtaining exemption from giving quarterly returns—collection agent

This clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for onions. The collection agent may only apply to the Secretary for an exemption if they reasonably believe that the total quantity of onions in relation to which they will pay, or will be likely to pay, an equivalent amount for the calendar year will be less than 1,250 tonnes. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Division 54—Papaya

This Division provides rules for the collection of papaya levy imposed by the Levies Regulations and papaya export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records.

Key definitions for the collection of papaya levy and charge:

- *business purchaser* is defined in subsection 6(3). In relation to papaya, it means a person who buys papaya from papaya levy payers in the course of carrying on a business.
- *exporting agent* is defined in subsection 6(5). In relation to papaya, it means a person who exports papaya from Australia on behalf of other persons in the course of carrying on a business.
- *liable collection agent* is defined in subsection 6(4). In relation to the sale of papaya on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- *papaya* is defined in section 5 by reference to its scientific name.

- *process*, in relation to a plant product, is defined in subsection 7(1). In relation to papaya, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport, delivery, or fruit conditioning operations, including ripening.
- *retail sale* is defined in section 5. In relation to papaya, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both) or a consumer at a wholesale produce market.

Clause 54-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on papaya that is sold by the levy payer in a quarter in a financial year (other than by retail sale);
- *levy payers* – for levy imposed on papaya that is processed by or for the levy payer in a quarter in a financial year;
- *levy payers* – for levy imposed on papaya that is sold by the levy payer by retail sale in a financial year; and
- *charge payers* – for charge imposed on papaya that is exported from Australia in a quarter in a financial year.

This clause prescribes rules for levy and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For papaya that is sold by retail sale in a financial year:

- items 3 and 6 of the table in subclause 54-1(1) provide that the levy is due and payable to the Commonwealth on 31 August in the next financial year;
- items 2, 3, 4 and 5 of the table in subclause 54-1(3) provide that the levy payer must give to the Secretary a return for the financial year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of August in the next financial year; and
- items 1, 2 and 4 in subclause 54-1(4) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the papaya, for a period of 5 years.

Clause 54-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in three cases:

- *the liable collection agent* – for papaya that is sold by the levy payer to a business purchaser in a quarter in a financial year (the sale case);

- *the person who carried out the processing* – for papaya that is processed for the levy payer in a quarter in a financial year (the processing case); and
- *the exporting agent* – for papaya that is exported from Australia through an exporting agent in a quarter in a financial year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case:

- item 1 of the table in subclause 54-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the papaya;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 2, 3 and 4 of the table in subclause 54-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 2 and 3 of the table in subclause 54-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the papaya, for a period of 5 years.

Clause 54-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from papaya levy or charge applies in a financial year. It covers two cases:

- *the person who owns the papaya immediately after it is harvested* – for papaya that is sold by, or processed by or for, that person; and
- *the person who exports the papaya*– for papaya that is exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Division 55—Passionfruit

This Division prescribes rules for the collection of passionfruit levy imposed by the Levies Regulations and passionfruit export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the

Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Levy payers, charge payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the collection of passionfruit levy and charge:

- ***business purchaser*** is defined in subsection 6(3). In relation to passionfruit, it means a person who buys passionfruit from passionfruit levy payers in the course of carrying on a business.
- ***exporting agent*** is defined in subsection 6(5). In relation to passionfruit, it means a person who exports passionfruit from Australia on behalf of other persons in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of passionfruit on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***passionfruit*** is defined in section 5 by reference to its scientific names.
- ***process***, in relation to a plant product, is defined in subsection 7(1). In relation to passionfruit, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport, delivery, or fruit conditioning operations, including ripening.
- ***retail sale*** is defined in section 5. In relation to passionfruit, it means any sale by a person except a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).

Clause 55-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on passionfruit that is sold by the levy payer in a quarter in a financial year (other than by retail sale);
- *levy payers* – for levy imposed on passionfruit that is processed by or for the levy payer in a quarter in a financial year;
- *levy payers* – for levy imposed on passionfruit that is sold by the levy payer by retail sale in a financial year; and
- *charge payers* – for charge imposed on passionfruit that is exported from Australia in a quarter in a financial year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For passionfruit that is sold by retail sale in a financial year:

- items 3 and 5 of the table in subclause 55-1(1) provide that the levy is due and payable to the Commonwealth on 31 August in the next financial year;
- items 2, 3, 4 and 5 of the table in subclause 55-1(3) provide that the levy payer must give to the Secretary a return for the financial year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of August in the next financial year; and
- items 1, 2 and 4 of the table in subclause 55-1(4) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the passionfruit, for a period of 5 years.

Clause 55-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in three cases:

- *the liable collection agent* – for passionfruit that is sold by the levy payer to a business purchaser in a quarter in a financial year (the sale case);
- *the person who carried out the processing* – for passionfruit that is processed for the levy payer in a quarter in a financial year (the processing case); and
- *the exporting agent* – for passionfruit that is exported from Australia through an exporting agent in a quarter of a financial year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case, where the liable collection agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 55-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the passionfruit;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 55-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 2 and 3 of the table in subclause 55-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the passionfruit, for a period of 5 years.

Clause 55-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from passionfruit levy or charge applies to passionfruit harvested in Australia in a financial year. It covers two cases:

- *the person who owns the passionfruit immediately after it is harvested* – for passionfruit that is sold by retail sale; and
- *the person who exports the passionfruit* – for passionfruit that is exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 55-4—Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

This clause prescribes a process for levy payers or charge payers to obtain an exemption from giving quarterly returns for passionfruit in two cases:

- *levy payers* – for passionfruit that is processed by that person in a financial year; and
- *charge payers* – for passionfruit that is exported other than through an exporting agent in financial year.

In each case, the levy payer or charge payer may only apply to the Secretary for an exemption if they reasonably believe the sum of the amount of levy and charge they will pay, or will be likely to pay, in relation to passionfruit and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the levy payer or charge payer must give an annual return for the year.

Clause 55-5—Process for obtaining exemption from giving quarterly returns—collection agent

This clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for passionfruit. The collection agent may only apply to the Secretary for an exemption if they reasonably believe the total equivalent amount they will pay, or will be likely to pay, in relation to passionfruit and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Division 56—Persimmons

This Division provides rules for the collection of persimmon levy imposed by the Levies Regulations and persimmon export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records.

Key definitions for the collection of persimmon levy and charge:

- **business purchaser** is defined in subsection 6(3). In relation to persimmons, it means a person who buys persimmons from persimmon levy payers in the course of carrying on a business.
- **exporting agent** is defined in subsection 6(5). In relation to persimmons, it means a person who exports persimmons from Australia on behalf of other persons in the course of carrying on a business.
- **liable collection agent** is defined in subsection 6(4). In relation to the sale of persimmons on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- **persimmon** is defined in section 5 by reference to its scientific name.
- **process**, in relation to a plant product, is defined in subsection 7(1). In relation to persimmons, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport, delivery or fruit conditioning operations, including ripening.
- **retail sale** is defined in section 5. In relation to persimmons, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both) or to a consumer at wholesale produce market.

Clause 56-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on persimmons that are sold by the levy payer in a quarter in a financial year (other than by retail sale);
- *levy payers* – for levy imposed on persimmons that are processed by or for the levy payer in a quarter in a financial year;
- *levy payers* – for levy imposed on persimmons that are sold by the levy payer by retail sale in a financial year; and
- *charge payers* – for charge imposed on persimmons that are exported from Australia in a quarter in a *levy* financial year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For persimmons that are sold by retail sale in a financial year:

- items 3 and 6 of the table in subclause 56-1(1) provide that the levy is due and payable to the Commonwealth on 31 August in the next financial year;

- items 2, 3, 4 and 5 of the table in subclause 56-1(3) provide that the levy payer must give to the Secretary a return for the financial year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of August in the next financial year; and
- items 1, 2 and 4 of the table in subclause 56-1(4) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the persimmons, for a period of 5 years.

Clause 56-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in three cases:

- *the liable collection agent* – for persimmons that are sold by the levy payer to a business purchaser in a quarter in a financial year (the sale case);
- *the person who carried out the processing* – for persimmons that are processed for the levy payer in a quarter in a financial year (the processing case); and
- *the exporting agent* – for persimmons that are exported from Australia through an exporting agent in a quarter in a financial year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case:

- item 1 of the table in subclause 56-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the persimmons;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 2, 3 and 4 of the table in subclause 56-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 2 and 3 of the table in subclause 56-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the persimmons, for a period of 5 years.

Clause 56-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from persimmon levy or charge applies in a financial year. It covers two cases:

- *the person who owns the persimmons immediately after they are harvested* – for persimmons that are sold by, or processed by or for, that person; and
- *the person who exports the persimmons*– for persimmons that are exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Division 57—Pineapples

This Division provides rules for the collection of pineapple levy imposed by the Levies Regulations and pineapple export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Levy payers, charge payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the collection of pineapple levy and charge:

- ***business purchaser*** is defined in subsection 6(3). In relation to pineapples, it means a person who buys pineapples from pineapple levy payers in the course of carrying on a business.
- ***exporting agent*** is defined in subsection 6(5). In relation to pineapples, it means a person who exports pineapples from Australia on behalf of other persons in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of pineapples on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***pineapple*** is defined in section 5 by reference to its scientific name.
- ***process***, in relation to a plant product, is defined in subsection 7(1). In relation to pineapples, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport, delivery, fruit conditioning operations, including ripening, or removing the short leafy stem that grows from one end of a pineapple.
- ***retail sale*** is defined in section 5. In relation to pineapples, it means any sale by a person except a sale to a business purchaser (whether directly or through a selling agent, buying agent or both) or a consumer at a wholesale produce market.

Clause 57-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on pineapples that are sold by the levy payer in a quarter in a financial year (other than by retail sale);

- *levy payers* – for levy imposed on pineapples that are processed by or for the levy payer in a quarter in a financial year;
- *levy payers* – for levy imposed on pineapples that are sold by the levy payer by retail sale in a financial year; and
- *charge payers* – for charge imposed on pineapples that are exported from Australia in a quarter in a financial year.

This clause prescribes rules for levy and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For pineapples that are exported (other than through an exporting agent) in a quarter in a financial year, where the charge payer has an exemption from giving quarterly returns:

- items 2 and 3 of the table in subclause 57-1(2) provide that the charge is due and payable to the Commonwealth on 31 August in the next financial year;
- items 2, 3, 4 and 5 of the table in subclause 57-1(3) provide that the charge payer must give to the Secretary a return for the financial year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of August in the next financial year; and
- items 1, 3 and 4 in subclause 57-1(4) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the pineapples, for a period of 5 years.

Clause 57-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in three cases:

- *the liable collection agent* – for pineapples that are sold by the levy payer to a business purchaser in a quarter in a financial year (the sale case);
- *the person who carried out the processing* – for pineapples that are processed for the levy payer in a quarter in a financial year (the processing case); and
- *the exporting agent* – for pineapples that are exported from Australia through an exporting agent in a quarter in a financial year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and

- making and keeping records in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case, where the collection agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 57-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the pineapples;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 2 and 3 of the table in subclause 57-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the pineapples, for a period of 5 years.

Clause 57-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from pineapple levy or charge applies in a financial year. It covers two cases:

- *the person who owns the pineapples immediately after they are harvested* – for pineapples that are sold by, or processed by or for that person; and
- *the person who exports the pineapples*– for pineapples that are exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 57-4—Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

This clause prescribes a process for levy payers or charge payers to obtain an exemption from giving quarterly returns for pineapples in the three cases:

- *levy payers* – pineapples that are sold by that person to a consumer at a wholesale produce market in a financial year;
- *levy payers* – for pineapples that are processed by that person in a financial year; and
- *charge payers* – for pineapples that are exported other than through an exporting agent in a financial year.

In each case, the levy payer or charge payer may only apply to the Secretary for an exemption if they reasonably believe the sum of the amount of levy and charge they will pay, or will be likely to pay, in relation to pineapples and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the levy payer or charge payer must give an annual return for the year.

Clause 57-5—Process for obtaining exemption from giving quarterly returns— collection agent

This clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for pineapples. The collection agent may only apply to the Secretary for an exemption if they reasonably believe the total equivalent amount they will pay, or will be likely to pay, in relation to pineapples and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Division 58—Potatoes

This Division provides rules for the collection of potato levy imposed by the Levies Regulations and potato export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Levy payers, charge payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the collection of potato levy and charge:

- ***business purchaser*** is defined in subsection 6(3). In relation to potatoes, it means a person who buys potatoes from potato levy payers in the course of carrying on a business.
- ***exporting agent*** is defined in subsection 6(5). In relation to potatoes, it means a person who exports potatoes from Australia on behalf of other persons in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of potatoes on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***potato*** is defined in section 5 by reference to its scientific name.
- ***process***, in relation to a plant product, is defined in subsection 7(1). In relation to potatoes, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport or delivery.
- ***retail sale*** is defined in section 5. In relation to potatoes, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).
- ***threshold quarter***, in a calendar year, is defined in subclause 58-1(3).

Clause 58-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- ***levy payers*** – for levy imposed on potatoes that are sold by the levy payer in a quarter in a calendar year (other than by retail sale);

- *levy payers* – for levy imposed on potatoes that are sold by the levy payer by retail sale in a calendar year;
- *levy payers* – for levy imposed on potatoes that are processed at a processing establishment in Australia in a quarter in a calendar year; and
- *charge payers* – for charge imposed on potatoes that are exported from Australia in a quarter in a calendar year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For potatoes that are exported from Australia (other than through an exporting agent) in the threshold quarter in a calendar year, where the charge payer does not have an exemption from giving quarterly returns:

- items 2 and 3 of the table in subclause 58-1(2) provide that the charge is due and payable to the Commonwealth on the last day of the first calendar month after the end of the threshold quarter;
- items 1, 3, 4 and 5 of the table in subclause 58-1(4) provide that the charge payer must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 3 and 4 of the table in subclause 58-1(5) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the potatoes, for a period of 5 years.

Subclause 58-1(3) defines *threshold quarter*, in a calendar year. In relation to potatoes and:

- a processing establishment, it means the first quarter in that year at the end of which the total quantity of potatoes that are processed at that establishment in that year is 100 tonnes or more;
- a charge payer, it means the first quarter in that year at the end of which the total quantity of potatoes that the charge payer has exported from Australia in that year is 100 tonnes or more. Refer to subclause 58-2(2) of Division 58 of Part 2 of Schedule 2 to the Charges Regulations, which prescribes the threshold exemption.

Clause 58-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in two cases:

- *the liable collection agent* – for potatoes that are sold by the levy payer to a business purchaser in a quarter in a calendar year (the sale case); and

- *the exporting agent* – for potatoes that are exported from Australia through an exporting agent in a quarter in a calendar year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case, where the collection agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 58-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the potatoes;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 58-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 2 and 3 of the table in subclause 58-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the potatoes, for a period of 5 years.

Clause 58-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from potato levy or charge applies to potatoes harvested in Australia in a calendar year. It covers three cases:

- *the person who owns the potatoes immediately after they are harvested* – for potatoes that are sold by that person in a calendar year;
- *the person who owns the potatoes at the time at which the potatoes begin to be processed* – for potatoes that are processed at a processing establishment in Australia; and
- *the person who exports the potatoes* – for potatoes that are exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 58-4—Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

This clause prescribes a process for levy payers or charge payers to obtain an exemption from giving quarterly returns for potatoes in two cases:

- *levy payers* – for potatoes that are processed at a processing establishment in Australia in a calendar year; and
- *charge payers* – for potatoes that are exported other than through an exporting agent in a calendar year.

In each case, the levy payer or charge payer may only apply to the Secretary for an exemption if they reasonably believe the total quantity of potatoes in relation to which they will pay, or will be likely to pay, levy or charge or both for the calendar year will be less than 1,000 tonnes. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the levy payer or charge payer must give an annual return for the year.

Clause 58-5—Process for obtaining exemption from giving quarterly returns—collection agents

This clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for potatoes. The collection agent may only apply to the Secretary for an exemption if they reasonably believe the total quantity of potatoes in relation to which they will pay, or will be likely to pay, an equivalent amount for the calendar year will be less than 1,000 tonnes. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Division 59—Prunes

This Division provides rules for the collection of prune levy imposed by the Levies Regulations. The rules prescribe obligations for prune levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records.

Key Definitions for the collection of prune levy:

- ***business purchaser*** is defined in subsection 6(3). In relation to prunes, it means a person who buys prunes from prune levy payers in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of prunes on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***packing house*** is defined in section 5. In relation to prunes, it means business premises at which prunes are packed, or prunes are dried and packed, for sale.
- ***proprietor*** is defined in section 5. In relation to prunes, it means the person carrying on the business conducted at the premises.
- ***prune*** is defined in section 5 by reference to its scientific name, dried whole with the pit retained.
- ***retail sale*** is defined in section 5. In relation to prunes, it means any sale except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).

Clause 59-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on prunes that are delivered to a packing house in a period of 12 months beginning on 1 October;
- *levy payers* – for levy imposed on prunes where the fruit is dried at a packing house in a period of 12 months beginning on 1 October;
- *levy payers* – for levy imposed on prunes that are sold by the levy payer in a period of 12 months beginning on 1 October; and
- *levy payers* – for levy imposed on prunes that are used by the levy payer in a period of 12 months beginning on 1 October in the production of other goods.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For prunes that are sold by retail sale in a 12-month period beginning on 1 October:

- items 4 and 6 of the table in subclause 59-1(1) provide that the levy is due and payable to the Commonwealth on 30 November in the next 12-month period beginning on 1 October;
- items 1, 2, 3 and 4 of the table in subclause 59-1(2) provide that the levy payer must give to the Secretary a return for the 12-month period beginning on 1 October that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of 30 November in the next 12-month period beginning on 1 October; and
- items 1, 2 and 3 of the table in subclause 59-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the prunes, for a period of 5 years.

Clause 59-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in three cases:

- *the proprietor of the packing house* – for prunes that are delivered to that packing house by or on behalf of the levy payer in a period of 12 months beginning on 1 October (the delivery case);
- *the proprietor of the packing house* – where the fruit is dried at that packing house in a period of 12 months beginning on 1 October (the processing case); and
- *the liable collection agent* – for prunes that are sold by the levy payer to a business purchaser in a period of 12 months beginning on 1 October (the sale case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the delivery case:

- item 1 of the table in subclause 59-2(2) provides that the proprietor of the packing house is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the prunes;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on 30 November in the next 12-month period beginning on 1 October;
- items 1, 2, 3 and 4 of the table in subclause 59-2(3) provide that the proprietor of the packing house must give to the Secretary a return for the 12-month period that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of 30 November in the next 12-month period beginning on 1 October; and
- items 1, 2 and 3 of the table in subclause 59-2(4) provide that the proprietor of the packing house must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the prunes, for a period of 5 years.

Clause 59-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from prune levy applies in a period of 12 months beginning on 1 October. It covers four cases:

- *the person who owns the fruit immediately after it is harvested* – for fruit that is dried in Australia outside a packing house and the prunes are delivered to a packing house in Australia by or on behalf of that person;
- *the person who owns the fruit immediately after it is harvested* – for fruit that is delivered to a packing house in Australia by or on behalf of that person and dried at the packing house;
- *the person who owns the fruit immediately after it is harvested* – for fruit that is dried in Australia and the prunes that are sold by that person; and
- *the person who owns the fruit immediately after it is harvested* – for fruit that is dried in Australia and the prunes that are used by that person in the production of other goods.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Division 60—Rubus (raspberry, blackberry etc.)

This Division prescribes rules for the collection of rubus levy imposed by the Levies Regulations and rubus export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to making payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Levy payers, charge payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the collection of rubus levy and export charge:

- **business purchaser** is defined in subsection 6(3). In relation to rubus, it means a person who buys rubus from rubus levy payers in the course of carrying on a business.
- **exporting agent** is defined in subsection 6(5). In relation to rubus, it means a person who exports rubus from Australia on behalf of other persons in the course of carrying on a business.
- **liable collection agent** is defined in subsection 6(4). In relation to the sale of rubus on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- **rubus** is defined in section 5 by reference to its scientific name and any hybrid within that genus. A note to the subclause gives examples of what is, and what is not, included within the definition.

Clause 60-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- **levy payers** – for levy imposed on rubus that is sold by the levy payer in a quarter in a financial year;
- **charge payers** – for charge imposed on rubus that is exported from Australia in a quarter in a financial year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For rubus that is sold to a consumer at a wholesale produce market in a quarter in a financial year, where the levy payer has an exemption from giving quarterly returns:

- items 2 and 3 of the table in subclause 60-1(1) provide that the levy is due and payable to the Commonwealth on 31 August in the next financial year;

- items 2, 3, 4 and 5 of the table in subclause 60-1(3) provide that the levy payer must give a return to the Secretary that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of August in the next financial year; and
- items 1, 2 and 4 of the table in subclause 60-1(4) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the rubus, for a period of 5 years.

Clause 60-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in two cases:

- *the liable collection agent* – for rubus that is sold by the levy payer to a business purchaser in a quarter in a financial year (the sale case); and
- *the exporting agent* – for rubus that is exported from Australia through an exporting agent in a quarter in a financial year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case, where the collection agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 60-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the rubus;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 60-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 2 and 3 of the table in subclause 60-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the rubus, for a period of 5 years.

Clause 60-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from rubus levy or charge applies in a financial year. It covers two cases:

- *the person who owns the rubus immediately after it is harvested* – for rubus that is sold by that person; and

- *the person who exports the rubus* – for rubus that is exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 60-4—Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

This clause prescribes a process for levy payers or charge payers to obtain an exemption from giving quarterly returns for rubus in two cases:

- *levy payers* – for rubus that is sold by that person to a consumer at a wholesale produce market in a financial year; and
- *charge payers* – for rubus that is exported other than through an exporting agent in a financial year.

In each case, the levy payer or charge payer may only apply to the Secretary for an exemption if they reasonably believe the sum of the amount of levy and charge they will pay, or will be likely to pay, in relation to rubus and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the levy payer or charge payer must give an annual return for the year.

Clause 60-5—Process for obtaining exemption from giving quarterly returns—collection agents

This clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for rubus. The collection agent may only apply to the Secretary for an exemption if they reasonably believe the total equivalent amount they will pay, or will be likely to pay, in relation to rubus and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Division 61—Stone fruit

This Division provides rules for the collection of stone fruit levy imposed by the Levies Regulations and stone fruit export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Levy payers, charge payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the collection of stone fruit levy and charge:

- *business purchaser* is defined in subsection 6(3). In relation to stone fruit, it means a person who buys stone fruit from stone fruit levy payers in the course of carrying on a business.

- **exporting agent** is defined in subsection 6(5). In relation to stone fruit, it means a person who exports stone fruit on behalf of others in the course of carrying on a business.
- **liable collection agent** is defined in subsection 6(4). In relation to the sale of stone fruit on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- **process**, in relation to a plant product, is defined in subsection 7(1). In relation to stone fruit, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport, delivery, or fruit conditioning operations, including ripening.
- **retail sale** is defined in section 5. In relation to stone fruit, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).
- **stone fruit** is defined in section 5 by reference to its scientific and common names, and includes any hybrids of the named species.

Clause 61-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on stone fruit that is sold by the levy payer in a quarter in a financial year (other than by retail sale);
- *levy payers* – for levy imposed on stone fruit that is processed by or for the levy payer in a quarter in a financial year;
- *levy payers* – for levy imposed on stone fruit that is sold by the levy payer by retail sale in a financial year; and
- *charge payers* – for charge imposed on stone fruit that is exported from Australia in a quarter in a financial year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For stone fruit that is exported from Australia (other than through an exporting agent) in a quarter in a financial year, where the charge payer does not have an exemption from giving quarterly returns:

- items 2 and 3 of the table in subclause 61-1(2) provide that the charge is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 61-1(3) provide that the charge payer must give to the Secretary a return for the quarter that is either in an approved form or given

electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and

- items 1, 3 and 4 of the table in subclause 61-1(4) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the stone fruit, for a period of 5 years.

Clause 61-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in three cases:

- *the liable collection agent* – for stone fruit that is sold by the levy payer to a business purchaser in a quarter in a financial year (the sale case);
- *the person who carried out the processing* – for stone fruit that is processed for the levy payer in a quarter in a financial year (the processing case); and
- *the exporting agent* – for stone fruit that is exported from Australia through an exporting agent in a quarter in a financial year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case, where the collection agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 61-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the stone fruit;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 61-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 2 and 3 of the table in subclause 61-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the stone fruit, for a period of 5 years.

Clause 61-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from stone fruit levy or charge applies to stone fruit harvested in Australia in a financial year. It covers two cases:

- *the person who owns the stone fruit immediately after it is harvested* – for stone fruit that is sold by, or processed by or for, that person; and
- *the person who exports the stone fruit* – for stone fruit that is exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 61-4—Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

This clause prescribes a process for levy payers or charge payers to obtain an exemption from giving quarterly returns for stone fruit harvested in Australia in two cases:

- *levy payers* – for stone fruit that are processed by that person in a financial year; and
- *charge payers* – for stone fruit that is exported other than through an exporting agent in a financial year.

In each case, the levy payer or charge payer may only apply to the Secretary for an exemption if they reasonably believe the sum of the amount of levy and charge they will pay, or will be likely to pay, in relation to stone fruit and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the levy payer or charge payer must give an annual return for the year.

Clause 61-5—Process for obtaining exemption from giving quarterly returns—collection agents

The clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for stone fruit. The collection agent may only apply to the Secretary for an exemption if they reasonably believe the total equivalent amount they will pay, or will be likely to pay, in relation to stone fruit and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Division 62—Strawberries

The Division provides rules for the collection of strawberry runner levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records.

Key definitions for the collection of strawberry runner levy:

- *strawberry runner* is defined in section 5 by reference to its scientific name.

Clause 62-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on strawberry runners that are purchased by the levy payer in a quarter in a financial year.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For strawberry runners that are purchased in a quarter in a financial year from a person who carries on operations outside Australia but does not carry on any operations in Australia:

- items 2 and 3 of the table in subclause 62-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 2 and 3 of the table in subclause 62-1(2) provide that the levy payer must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 2 and 3 of the table in subclause 62-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the strawberry runners, for a period of 5 years.

Clause 62-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the seller* – for strawberry runners that are purchased by the levy payer in a quarter in a financial year from the seller and the seller carries on operations in Australia.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for strawberry runners that are purchased in a quarter in a financial year from the seller, where the seller carries on operations in Australia:

- item 1 of the table in subclause 62-2(2) provides that the seller is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the strawberry runners;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 2, 3 and 4 of the table in subclause 62-2(3) provide that the seller must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 2 and 3 of the table in subclause 62-2(4) provide that the seller must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the strawberry runners, for a period of 5 years.

Clause 62-3—When are strawberry runners purchased?

This clause prescribes that, for the purpose of the Division, strawberry runners are taken to be purchased when the purchase price is paid in full.

Division 63—Sweet potatoes

This Division provides rules for the collection of sweet potato levy imposed by the Levies Regulations and sweet potato export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Levy payers, charge payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the collection of sweet potato levy and charge:

- ***business purchaser*** is defined in subsection 6(3). In relation to sweet potatoes, it means a person who buys sweet potatoes from sweet potato levy payers in the course of carrying on a business.
- ***exporting agent*** is defined in subsection 6(5). In relation to sweet potatoes, it means a person who exports sweet potatoes from Australia on behalf of other persons in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of sweet potatoes on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***process***, in relation to a plant product, is defined in subsection 7(1). In relation to sweet potatoes, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport or delivery.

- *retail sale* is defined in section 5. In relation to sweet potatoes, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).
- *sweet potato* is defined in section 5 as the starchy, storage roots of the species, identified by reference to its scientific name.

Clause 63-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on sweet potatoes that are sold by the levy payer in a quarter in a financial year (other than by retail sale);
- *levy payers* – for levy imposed on sweet potatoes that are processed by or for the levy payer in a quarter in a financial year;
- *levy payers* – for levy imposed on sweet potatoes that are sold by the levy payer by retail sale in a financial year; and
- *charge payers* – for charge imposed on sweet potatoes that are exported from Australia in a quarter in a financial year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For sweet potatoes that sold by retail sale in a financial year:

- items 3 and 5 of the table in subclause 63-1(1) provide that the levy is due and payable to the Commonwealth on 31 August in the next financial year;
- items 2, 3, 4 and 5 of the table in subclause 63-1(3) provide that the levy payer must give to the Secretary a return for the financial year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of August in the next financial year; and
- items 1, 2 and 4 of the table in subclause 63-1(4) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on sweet potatoes, for a period of 5 years.

Clause 63-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in three cases:

- *the liable collection agent* – for sweet potatoes that are sold by the levy payer to a business purchaser in a quarter in a financial year (the sale case);

- *the person who carried out the processing* – for sweet potatoes that are processed for the levy payer in a quarter in a financial year (the processing case); and
- *the exporting agent* – for sweet potatoes that are exported from Australia through an exporting agent in a quarter in a financial year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the processing case, where the collection agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 63-2(2) provides that the person who carried out the processing is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the sweet potatoes;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 63-2(3) provide that the person who carried out the processing must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 2 and 3 of the table in subclause 63-2(4) provide that the person who carried out the processing must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the sweet potatoes, for a period of 5 years.

Clause 63-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from sweet potato export charge applies in a financial year. It covers two cases:

- *the person who owns the sweet potatoes immediately after they are harvested* – for sweet potatoes that are sold by, or processed by or for, that person;
- *the person who exports the sweet potatoes* – for sweet potatoes that are exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 63-4—Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

This clause prescribes a process for levy or charge payers to obtain an exemption from giving quarterly returns for sweet potatoes in two cases:

- *levy payers* – for sweet potatoes that are processed by that person in a financial year; and
- *charge payers* – for sweet potatoes that are exported other than through an exporting agent in a financial year.

In each case, the levy payer or charge payer may only apply to the Secretary for an exemption if they reasonably believe the sum of the amount of levy and charge they will pay, or will be likely to pay, in relation to sweet potatoes and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the levy payer or charge payer must give an annual return for the year.

Clause 63-5—Process for obtaining exemption from giving quarterly returns—collection agents

This clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for sweet potatoes. The collection agent may only apply to the Secretary for an exemption if they reasonably believe the total equivalent amount they will pay, or will be likely to pay, in relation to sweet potatoes and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Division 64—Vegetables

This Division provides rules for the collection of vegetable levy imposed by the Levies Regulations and vegetable export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. Levy payers, charge payers and collection agents may apply for an exemption from giving quarterly returns in specific circumstances.

Key definitions for the collection of vegetable levy and export charge:

- *business purchaser* is defined in subsection 6(3). In relation to vegetables, it means a person who buys vegetables from vegetable levy payers in the course of carrying on a business.
- *exporting agent* is defined in subsection 6(5). In relation to vegetables, it means a person who exports vegetables from Australia on behalf of other persons in the course of carrying on a business.
- *liable collection agent* is defined in subsection 6(4). In relation to the sale of vegetables on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.

- *process*, in relation to a plant product, is defined in subsection 7(1). In relation to vegetables, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport or delivery.
- *retail sale* is defined in section 5. In relation to vegetables, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).

Clause 64-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on vegetables that are sold by the levy payer in a quarter in a financial year (other than by retail sale);
- *levy payers* – for levy imposed on vegetables that are processed by or for the levy payer in a quarter in a financial year;
- *levy payers* – for levy imposed on vegetables that are sold by the levy payer by retail sale in a financial year;
- *charge payers* – for charge imposed on vegetables that are exported from Australia in a quarter in a financial year.

The clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular cases. For vegetables that are exported from Australia (other than through an exporting agent) in a quarter in a financial year, where the charge payer does not have an exemption from giving quarterly returns:

- items 2 and 3 of the table in subclause 64-1(2) provide that the charge is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 64-1(3) provide that the charge payer must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 3 and 4 of the table in subclause 64-1(4) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the vegetables, for a period of 5 years.

Clause 64-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in three cases:

- *the liable collection agent* – for vegetables that are sold by the levy payer to a business purchaser in a quarter in a financial year (the sale case);
- *the person who carried out the processing* – for vegetables that are processed for the levy payer in a quarter in a financial year (the processing case); and
- *the exporting agent* – for vegetables that are exported from Australia through an exporting agent in a quarter in a financial year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case, where the liable collection agent does not have an exemption from giving quarterly returns:

- item 1 of the table in subclause 64-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the vegetables;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 64-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 2 and 3 of the table in subclause 64-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the vegetables, for a period of 5 years.

Clause 64-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from vegetable levy or charge applies in a financial year. It covers two cases:

- *the person who owns the vegetables immediately after they are harvested in Australia*— for vegetables that are sold by or processed by or for that person; and
- *the person who exports the vegetables*— for vegetables that are exported from, Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 64-4—Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

This clause prescribes a process for levy payers or charge payers to obtain an exemption from giving quarterly returns for vegetables in two cases:

- *levy payers* – for vegetables that are processed by that person in a financial year; and
- *charge payers* – for vegetables that are exported other than through an exporting agent in a financial year.

In each case, the levy payer or charge payer may only apply to the Secretary for an exemption if they reasonably believe the sum of the amount of levy and charge they will pay, or will be likely to pay, in relation to vegetables and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the levy payer or charge payer must give an annual return for the year.

Clause 64-5—Process for obtaining exemption from giving quarterly returns—collection agents

This clause prescribes a process for collection agents to obtain an exemption from giving quarterly returns for vegetables. The collection agent may only apply to the Secretary for an exemption if they reasonably believe the total equivalent amount they will pay, or will be likely to pay, in relation to vegetables and the financial year will be less than \$500. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Part 2-4—Viticulture

Division 65—Introduction

Clause 65-1—Simplified outline of this Part

This clause provides a simplified outline of Part 2-4. It outlines how the table grapes levy, table grapes export charge, dried grapes levy, dried grapes export charge, grapes research levy, wine grapes levy and wine export charge. It summarises the key features of obligations on levy and charge payers, collection agents and other persons under this Part.

Division 66—Table grapes levy and table grapes export charge

This Division provides rules for the collection of table grapes levy imposed by the Levies Regulations and table grapes export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records.

Key definitions for the collection of table grapes levy and charge:

- **business purchaser** is defined in subsection 6(3). In relation to table grapes, it means a person who buys table grapes from table grapes levy payers in the course of carrying on a business.
- **exporting agent** is defined in subsection 6(5). In relation to table grapes, it means a person who exports table grapes from Australia on behalf of other persons in the course of carrying on a business.
- **liable collection agent** is defined in subsection 6(4). In relation to the sale of table grapes on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- **retail sale** is defined in section 5. In relation to table grapes, it means any sale by a person except a sale to a business purchaser, whether directly or through a selling agent, buying agent or both, or a sale to a consumer at a wholesale produce market.

Clause 66-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on table grapes that are sold by the levy payer in a quarter in a financial year (other than by retail sale);
- *levy payers* – for levy imposed on table grapes that are sold by the levy payer by retail sale in a financial year; and
- *charge payers* – for charge imposed on table grapes that are exported from Australia in a quarter in a financial year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation to the tables in the clause in a particular case. For table grapes that are exported from Australia other than through an exporting agent in a quarter in a financial year:

- items 2 and 3 of the table in subclause 66-1(2) provide that the charge is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 3, 4 and 5 of the table in subclause 66-1(3) provide that the charge payer must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and

- items 1, 3 and 4 of the table in subclause 66-1(4) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the table grapes, for a period of 5 years.

Clause 66-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in two cases:

- *the liable collection agent* – for table grapes that are sold by the levy payer to a business purchaser in a quarter in a financial year (the sale case); or
- *the exporting agent* – for table grapes that are exported from Australia through an exporting agent in a quarter in a financial year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case:

- item 1 of the table in subclause 66-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the table grapes;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 2, 3 and 4 of the table in subclause 66-2(3) provide that the liable collection agent must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 2 and 3 of the table in subclause 66-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the table grapes, for a period of 5 years.

Clause 66-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from table grapes levy or charge applies in a financial year. It covers two cases:

- *the person who owns the table grapes immediately after they are harvested* – for table grapes that are sold; and
- *the person who exports the table grapes*– for table grapes that are exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Division 67—Dried grapes levy and dried grapes export charge

This Division provides rules for the collection of dried grapes levy imposed by the Levies Regulations and dried grapes export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. An exemption from giving monthly returns is available to charge payers and collection agents in specific circumstances.

Key definitions for the collection of dried grape levy and export charge:

- ***business purchaser*** is defined in subsection 6(3). In relation to dried grapes, it means a person who buys dried grapes from dried grapes levy payers in the course of carrying on a business.
- ***exporting agent*** is defined in subsection 6(5). In relation to dried grapes, it means a person who exports dried grapes from Australia on behalf of other persons in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of dried grapes on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***packing house*** is defined in section 5. In relation to dried grapes, it means business premises at which grapes or dried grapes are packed, or grapes are dried and packed, for sale.
- ***proprietor***, is defined in section 5. In relation to a processing establishment, it means the person carrying on the business conducted at the processing establishment.
- ***retail sale*** is defined in section 5. In relation to dried grapes, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).

Clause 67-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- ***levy payers*** – for levy imposed on dried grapes that are delivered to a packing house in Australia in a calendar month in a calendar year;
- ***levy payers*** – for levy imposed on dried grapes, where the grapes are dried at a packing house in Australia in a calendar month in a calendar year;
- ***levy payers*** – for levy imposed on dried grapes that are sold by the levy payer in a calendar month in a calendar year (other than by retail sale);
- ***levy payers*** – for levy imposed on dried grapes that are sold by the levy payer by retail sale in a calendar year;

- *levy payers* – for levy imposed on dried grapes that are used by the levy payer in a calendar year in the production of other goods; and
- *charge payers* – for charge imposed on dried grapes that are exported from Australia in a calendar month (the exporting month) in a calendar year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving monthly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For dried grapes that are exported from Australia (other than through an exporting agent) in a calendar month (the exporting month) in a calendar year, where the charge payer does not have an exemption from giving monthly returns:

- items 2 and 3 of the table in subclause 67-1(2) provide that the charge is due and payable to the Commonwealth on the last day of the second calendar month after the exporting month;
- items 1, 3, 4 and 5 of the table in subclause 67-1(3) provide that the charge payer must give to the Secretary a return for the exporting month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the second calendar month after the exporting month; and
- items 1, 3 and 4 of the table in subclause 67-1(4) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the dried grapes, for a period of 5 years.

Clause 67-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in four cases:

- *the proprietor of the packing house* – for dried grapes that are delivered to a packing house in Australia by or on behalf of the levy payer in a calendar month in a calendar year (the delivery case);
- *the proprietor of the packing house* – for dried grapes that are dried at a packing house in Australia in a calendar month in a calendar year (the processing case);
- *the liable collection agent* – for dried grapes that are sold by the levy payer to a business purchaser in a calendar month (the relevant month) in a calendar year (the sale case); and
- *the exporting agent* – for dried grapes that are exported from Australia through an exporting agent in a calendar month in a calendar year (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;

- giving monthly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case, where the collection agent does not have an exemption from giving monthly returns:

- item 1 of the table in subclause 67-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the dried grapes;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the second calendar month after the calendar month (the relevant month);
- items 1, 3, 4 and 5 of the table in subclause 67-2(3) provide that the liable collection agent must give to the Secretary a return for the relevant month that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the second calendar month after the relevant month; and
- items 1, 2 and 3 of the table in subclause 67-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the dried grapes, for a period of 5 years.

Clause 67-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from dried grapes levy or charge applies in a calendar year. It covers five cases:

for grapes that are grown in Australia and one of the following applies:

- *the grower of the grapes*— for grapes that are dried in Australia outside a packing house and in the calendar year the dried grapes are delivered to a packing house in Australia by or on behalf of that person;
- *the grower of the grapes* – for grapes that are delivered to a packing house in Australia by or on behalf of that person and in a calendar year are dried at the packing house;
- *the grower of the grapes* – for grapes that are dried in Australia and in a calendar year the dried grapes are sold by that person;
- *the grower of the grapes* – for grapes that are dried in Australia and in a calendar year the dried grapes are used in Australia by that person in the production of other goods; and

for grapes that are grown and dried in Australia:

- *the person who exports the dried grapes* – for dried grapes that are exported from Australia in a calendar year.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 67-4—Process for obtaining exemption from giving monthly returns—charge payers

This clause prescribes a process for charge payers to obtain an exemption from giving monthly returns for dried grapes in the case as follows:

- *charge payers* – for dried grapes that are exported in a calendar year other than through an exporting agent.

The charge payer may only apply to the Secretary for an exemption if they reasonably believe the total quantity of dried grapes in relation to which they will pay, or will be likely to pay, charge for the calendar year will be less than 100 tonnes. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the charge payer must give an annual return for the year.

Clause 67-5—Process for obtaining exemption from giving monthly returns—collection agents

This clause prescribes a process for collection agents to obtain an exemption from giving monthly returns for dried grapes. The collection agent may only apply to the Secretary for an exemption if they reasonably believe the total quantity of dried grapes in relation to which they will pay, or will be likely to pay, an equivalent amount for the calendar year will be less than 100 tonnes. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the collection agent must give an annual return for the year.

Division 68—Grapes research levy

This Division provides rules for the collection of grapes research levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy exemption has an obligation to make and keep records.

Key definitions for the collection of grapes research levy:

- *grape juice* is defined in section 5 as grape juice produced in Australia, from grapes grown in Australia, whether single-strength or concentrated.
- *processing establishment* is defined in section 5. In relation to grapes, it means business premises at which a process in relation to grapes is performed.
- *proprietor* is defined in section 5. In relation to grapes, it means the person carrying on the business conducted at the premises.

Clause 68-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on fresh grapes, dried grapes or grape juice that is delivered to a processing establishment in Australia in a financial year.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For fresh grapes, dried grapes or grape juice that is delivered to a processing establishment in Australia in a financial year, where the levy payer is the proprietor of the processing establishment:

- items 1 and 2 of the table in subclause 68-1(1) provide that levy is due and payable to the Commonwealth on 30 September in the next financial year;
- items 1, 2, 3 and 4 of the table in subclause 68-1(2) provide that the levy payer must give to the Secretary a return for the financial year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of 30 September in the next financial year; and
- items 1, 2 and 3 of the table in subclause 68-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid in relation to the fresh grapes, dried grapes or grape juice, for a period of 5 years.

Clause 68-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the proprietor of the processing establishment* – for fresh grapes, dried grapes or grape juice delivered to a processing establishment in Australia in a financial year and the proprietor of the processing establishment is not the levy payer.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for fresh grapes, dried grapes or grape juice that is delivered to a processing establishment in Australia in a financial year, where the proprietor of the processing establishment is not the levy payer:

- item 1 of the table in subclause 68-2(2) provides that the proprietor of the processing establishment is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the fresh grapes, dried grapes or grape juice;

- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on 30 September in the next financial year;
- items 1, 2, 3 and 4 of the table in subclause 68-2(3) provide that the proprietor of the processing establishment must give to the Secretary a return for the financial year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of 30 September in the next financial year; and
- items 1, 2 and 3 of the table in subclause 68-2(4) provide that the proprietor of the processing establishment must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the fresh grapes, dried grapes or grape juice, for a period of 5 years.

Clause 68-3—Obligations of persons claiming levy exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from grapes research levy applies in a financial year. It covers the case as follows:

- *the person who owns the fresh grapes, dried grapes or grape juice immediately before the delivery* – for fresh grapes, dried grapes or grape juice that is delivered to a processing establishment in Australia.

The person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Division 69—Wine grapes levy

This Division provides rules for the collection of wine grapes levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records.

Key definitions for the collection of wine grapes levy:

- *fresh grape equivalent*, of a quantity of dried grapes and of a quantity of grape juice, respectively, is defined in section 5.
- *grape juice* is defined in section 5 as grape juice produced in Australia, from grapes grown in Australia, whether single-strength or concentrated.
- *proprietor*, is defined in section 5. In relation to a processing establishment, it means the person carrying on the business conducted at the processing establishment.
- *wine-making* is defined in section 5 as:
 - a step in the manufacture of wine (including wine used, or intended for use, in the manufacture of brandy);
 - a step in the production of grape spirit suitable for the fortifying of wine or the manufacture of brandy; or
 - the addition of single strength grape juice or concentrated grape juice to wine,

but does not include the extraction of juice from grapes or the concentration of grape juice.

- **winery** is defined in section 5. Premises are a winery during a financial year if the sum of the following during that year or either of the last 2 financial years, is at least 5 tonnes:
 - the total quantity of fresh grapes used in wine-making at the premises;
 - the fresh grape equivalent of dried grapes used in wine-making at the premises;
 - the fresh grape equivalent of grape juice used in wine-making at the premises.

Clause 69-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on fresh grapes, dried grapes or grape juice that is used at a winery in wine-making in a financial year.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For fresh grapes, dried grapes or grape juice that is used at a winery in wine-making in a financial year (the current year), where the levy payer is the proprietor of the winery and the sum of the total quantity of fresh grapes and the fresh grape equivalent of dried grapes and grape juice so used at the winery in the current year is 100 tonnes or less:

- items 1 and 2 of the table in subclause 69-1(1) provide that the levy is due and payable to the Commonwealth on 30 September in the next financial year after the current year;
- items 1, 2, 3 and 4 of the table in subclause 69-1(2) provide that the levy payer must give to the Secretary a return for the financial year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of 30 September in the next financial year; and
- items 1, 2 and 3 of the table in subclause 69-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid in relation to the fresh grapes, dried grapes or grape juice, for a period of 5 years.

Clause 69-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the proprietor of the winery* – for fresh grapes, dried grapes or grape juice that is used at a winery in wine-making in a financial year and the proprietor of the winery is not the levy payer.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for fresh grapes, dried grapes or grape juice that is used at a winery in wine-making in a financial year (the current year), where the proprietor of the winery is not the levy payer and the sum of the total quantity of fresh grapes and the fresh grape equivalent of dried grapes and grape juice so used at the winery in the current year is more than 100 tonnes:

- item 1 of the table in subclause 69-2(2) provides that the proprietor of the winery is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the fresh grapes, dried grapes or grape juice;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth in two equal parts on 30 September and 31 March, respectively, in the next financial year after the current year;
- items 1, 2, 3 and 4 of the table in subclause 69-2(3) provide that the proprietor of the winery must give to the Secretary a return for the financial year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of 30 September in the next financial year after the current year; and
- items 1, 2 and 3 of the table in subclause 69-2(4) provide that the proprietor of the winery must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the fresh grapes, dried grapes or grape juice, for a period of 5 years.

Division 70—Wine export charge

This Division provides rules for the collection of wine export charge imposed by the Charges Regulations. The rules prescribe obligations for charge payers in relation to payments of charge. The rules provide for giving returns and the making and keeping of records. A person claiming a charge exemption also has an obligation to make and keep records. The rules also prescribe a process for charge payers to obtain approval from the Secretary to pay wine export charge annually in specific circumstances. There are no collection agent obligations for the wine export charge.

Key definitions for the collection of wine export charge:

- *wine* is defined in section 5 as an alcoholic beverage produced by the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes, or both.

Clause 70-1—Obligations of charge payers

This clause prescribes obligations for:

- *charge payers* – for charge imposed on wine that is exported from Australia in a quarter in a financial year.

This clause prescribes rules for charge payers that provide for:

- when charge is due and payable to Wine Australia on behalf of the Commonwealth or to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For wine that is exported from Australia in a quarter in a financial year, where the charge payer does not hold an approval under clause 70-3 to pay the charge on an annual basis for that year:

- items 1 and 2 of the table in subclause 70-1(1) provide that the charge is due and payable on the last day of the first calendar month after the end of the quarter to:
 - the Commonwealth, or
 - if an agreement is in force under section 12 of the Act for Wine Australia, on behalf of the Commonwealth, to collect the charge – Wine Australia on behalf of the Commonwealth;
- if no agreement is in force under section 12 of the Act for Wine Australia, on behalf of the Commonwealth, to collect charge, and paragraph (b) of item 2 of the table in subclause (1) applies:
 - items 1, 3, 4 and 5 of the table in subclause 70-1(2) provide that the charge payer must give a return to the Secretary for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter;
- items 1, 2 and 3 of the table in subclause 70-1(3) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the wine, for a period of 5 years.

Clause 70-2—Obligations of persons claiming charge exemption

This clause prescribes obligations for persons who consider that an exemption from the wine export charge applies in a financial year. It covers the case as follows:

- *the person who holds a licence under regulations under the Wine Australia Act 2013 for the export* – for wine that is exported from Australia by that person.

The person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 70-3—Process for obtaining approval to pay wine export charge annually

This clause prescribes the process for charge payers to obtain an approval to pay wine export charge on an annual basis for a year. The charge payer may only apply to the Secretary for an approval if they reasonably believe the total amount of charge they will pay, or will be likely to pay, in relation to wine and that year will be less than \$1,000. An application to the Secretary must be in the approved form and include the information required by that form. If an approval is given, the charge is due and payable on 31 July in the next financial year.

Part 2-5—Other plants and plant products

Division 71—Introduction

Clause 71-1—Simplified outline of this Part

This clause provides a simplified outline of Part 2-5. It outlines how the fodder export charge, nursery container levy, tea tree oil levy, tea tree oil charge, turf levy and turf export charge are to be collected. It summarises the key features of obligations on levy and charge payers, collection agents and other persons under this Part.

Division 72—Fodder

This Division provides rules for the collection of fodder export charge imposed by the Charges Regulations. The rules prescribe obligations for charge payers in relation to payments of charge to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a charge exemption has an obligation to make and keep records. There are no collection agents for the fodder export charge.

Key definitions for the collection of fodder export charge:

- *fodder* is defined in section 5 and means the following that are for use for animal feed:
 - hay (including oaten hay, lucerne hay and wheaten hay);
 - straw (including cereal straw);but does not include chaff, extruded products or silage.

Clause 72-1—Obligations of charge payers

This clause prescribes obligations for:

- *charge payers* – for charge imposed on fodder that is exported from Australia in a quarter in a financial year.

This clause prescribes rules for charge payers that provide for:

- when charge is due and payable to the Commonwealth;

- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause for fodder that is exported from Australia in a quarter in a financial year:

- items 1 and 2 of the table in subclause 72-1(1) provide that the charge is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 2, 3 and 4 of the table in subclause 72-1(2) provide that the charge payer must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 2 and 3 of the table in subclause 72-1(3) provide that the charge payer must make and keep records that enable them to substantiate the amount of charge payable and paid on the fodder, for a period of 5 years.

Clause 72-2—Obligations of persons claiming charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from fodder export charge applies in a financial year. It covers the case as follows:

- *the person who exports the fodder* – for fodder that is exported from Australia.

This person must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Division 73—Nursery products

This Division provides rules for the collection of nursery container levy imposed by the Levies Regulations. The rules prescribe obligations for levy payers and collection agents in relation to payments of levy and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records.

Clause 73-1—Obligations of levy payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on containers that are purchased by the levy payer in a quarter in a financial year.

This clause prescribes rules for levy payers that provide for:

- when levy is due and payable to the Commonwealth;
- giving quarterly returns to the Secretary;

- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For containers that are purchased in a quarter in a financial year from a person who carries on operations outside Australia but does not carry on any operations in Australia:

- items 2 and 3 of the table in subclause 73-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 2, 3 and 4 of the table in subclause 73-1(2) provide that the levy payer must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and
- items 1, 2 and 3 of the table in subclause 73-1(3) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the containers, for a period of 5 years.

Clause 73-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in the case as follows:

- *the seller* – for containers that are purchased, in a quarter in a financial year, by the levy payer from the seller and the seller carries on operations in Australia.

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy (equivalent amount) is due and payable to the Commonwealth;
- giving quarterly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause where containers are purchased in a quarter in a financial year from the seller, where the seller carries on operations in Australia:

- item 1 of the table in subclause 73-2(2) provides that the seller is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the containers;
- items 2 and 3 of the table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of the quarter;
- items 1, 2, 3 and 4 of the table in subclause 73-2(3) provide that the seller must give to the Secretary a return for the quarter that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of the quarter; and

- items 1, 2 and 3 of the table in subclause 73-2(4) provide that the seller must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the containers, for a period of 5 years.

Clause 73-3—When are containers purchased?

This clause prescribes, for the purposes of the Division, when containers are taken to be purchased in two cases:

- *for containers purchased by a person from a person who carries on operations in Australia* – containers are taken to be purchased when the first payment for the containers is made, whether the payment represents the whole, or a part, of the purchase price; and
- *for containers purchased by a person (the first person) from a person who carries on operations outside Australia but does not carry on any operations in Australia* – containers are taken to be purchased when the first person takes possession of the containers.

Division 74—Tea tree oil

This Division provides rules for the collection of tea tree oil levy imposed by the Levies Regulations and tea tree oil export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers, charge payers and collection agents in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records.

Key definitions for the collection of tea tree oil and charge:

- ***business purchaser*** is defined in subsection 6(3). In relation to tea tree oil, it means a person who buys tea tree oil from tea tree oil levy payers in the course of carrying on a business.
- ***exporting agent*** is defined in subsection 6(5). In relation to tea tree oil, it means a person who exports tea tree oil from Australia on behalf of other persons in the course of carrying on a business.
- ***liable collection agent*** is defined in subsection 6(4). In relation to the sale of tea tree oil on which levy is imposed, it operates to identify a single liable collection agent in relation to each sale.
- ***retail sale*** is defined in section 5. In relation to tea tree oil, it means any sale by a person except: a sale to a business purchaser (whether directly or through a selling agent, buying agent or both).
- ***tea tree oil*** is defined in section 5 by reference to its scientific name and the process for distilling the oil in accordance with a specified international standard as in force from time to time.

Subsection 59(5) of the Act provides that the rules may make provision in relation to a matter by applying, adopting or incorporating, with or without modification, any matter contained in an instrument or other writing as in force or existing from time to time.

The definition of tea tree oil refers to standard (ISO 4730:2017 Essential oil of Melaleuca, terpinen-4-ol type (Tea Tree oil)) which specifies certain characteristics of the essential oil Melaleuca, terpinen-4-ol type (tea tree oil) that need to be met in order to demonstrate the quality of the oil produced. Tea tree oil is an essential oil that has therapeutic uses for humans, particularly dermatological uses, when distilled in accordance with the international standard.

The ISO standard is not publicly available and can be purchased from the International Organization for Standardization. However, people liable to pay the tea tree oil levy or charge, in the ordinary course of their business, would have access to the standard. The distillation of tea tree oil that is safe for therapeutic use by humans is, by its nature, technical. In Australia, the Australian Tea Tree Oil Industry Association incorporates the ISO standard in place from time to time into its certification and quality assurance training process. This includes developing an industry code of practice, training in ISO certification standards, audit services and access to a trademarked certification logo.

Clause 74-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- *levy payers* – for levy imposed on tea tree oil sold by the levy payer in a period of 6 months beginning on 1 July or 1 January (other than by retail sale);
- *levy payers* – for levy imposed on tea tree oil sold by the levy payer by retail sale in a financial year; and
- *charge payers* – for charge imposed on tea tree oil exported from Australia in a period of 6 months beginning on 1 July or 1 January.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving 6 monthly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For tea tree oil that is sold by retail sale in a financial year:

- items 2 and 3 of the table in subclause 74-1(1) provide that the levy is due and payable to the Commonwealth on 31 August in the next financial year;
- items 2, 3, 4 and 5 of the table in subclause 74-1(3) provide that the levy payer must give to the Secretary a return for the financial year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of August in the next financial year; and
- items 1, 2 and 4 of the table in subclause 74-1(4) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the tea tree oil, for a period of 5 years.

Clause 74-2—Obligations of collection agents

This clause prescribes obligations for persons who are collection agents in two cases:

- *the liable collection agent* – for tea tree oil that is sold by the levy payer to a business purchaser in a period of 6 months beginning on 1 July or 1 January (the sale case); and
- *the exporting agent* – for tea tree oil that is exported from Australia through an exporting agent in a period of 6 months beginning on 1 July or 1 January (the export case).

This clause prescribes rules for collection agents that provide for:

- when an amount equivalent to levy or charge (equivalent amount) is due and payable to the Commonwealth;
- giving 6 monthly returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in the sale case:

- item 1 of the table in subclause 74-2(2) provides that the liable collection agent is liable to pay an equivalent amount, on behalf of the levy payer, in relation to the tea tree oil;
- items 2 and 3 of that table provide that the equivalent amount is due and payable to the Commonwealth on the last day of the first calendar month after the end of a 6-month period beginning on 1 July or 1 January;
- items 1, 2, 3 and 4 of the table in subclause 74-2(3) provide that the liable collection agent must give to the Secretary a return for the 6-month period that is either in an approved form or given electronically using an approved electronic system and includes the required information before the end of the first calendar month after the end of the 6-month period;
- items 1, 2 and 3 of the table in subclause 74-2(4) provide that the liable collection agent must make and keep records that enable them to substantiate the equivalent amount payable and paid in relation to the tea tree oil, for a period of 5 years.

Clause 74-3—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from tea tree oil levy or charge applies for tea tree oil distilled in Australia in a financial year. It covers two cases:

- *the person who owns the tea tree oil immediately after it is distilled* – for tea tree oil that is sold by that person; and
- *the person who exports the tea tree oil* – for tea tree oil that is exported from Australia.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Division 75—Turf

This Division provides rules for the collection of turf levy imposed by the Levies Regulations and turf export charge imposed by the Charges Regulations. The rules prescribe obligations for levy payers and charge payers in relation to payments of levy, charge and equivalent amounts to the Commonwealth, giving returns to the Secretary, and making and keeping records. A person claiming a levy or charge exemption has an obligation to make and keep records. An exemption from giving quarterly returns is available to levy payers and charge payers in specific circumstances.

Key definitions for the collection of turf levy and export charge:

- **business purchaser** is defined in subsection 6(3). In relation to turf, it means a person who buys turf from turf levy payers in the course of carrying on a business.
- **exporting agent** is defined in subsection 6(5). In relation to turf, it means a person who exports turf from Australia on behalf of other persons in the course of carrying on a business.
- **process**, in relation to a plant product, is defined in subsection 7(1). In relation to turf, it means the performance of an operation, except cleaning or washing, brushing, sorting, grading, packing, storage, transport or delivery.
- **threshold quarter**, in a financial year, is defined in subclause 75-1(3).
- **turf** is defined in section 5 as meaning a living grass species that forms a uniform ground cover.

Clause 75-1—Obligations of levy payers or charge payers

This clause prescribes obligations for:

- **levy payers** – for levy imposed on turf that is sold by the levy payer in a quarter in a financial year; and
- **charge payers** – for charge imposed on turf that is exported from Australia in a quarter in a financial year.

This clause prescribes rules for levy payers and charge payers that provide for:

- when levy or charge is due and payable to the Commonwealth;
- giving quarterly or annual returns to the Secretary;
- the return to be in an approved form or given electronically using an approved electronic system and include the information required by that form or system; and
- making and keeping records, in certain circumstances.

The following text illustrates the operation of the tables in the clause in a particular case. For turf that is sold in the threshold quarter in a financial year where the levy payer does not have an exemption from giving quarterly returns:

- items 1 and 2 of the table in subclause 75-1(1) provide that the levy is due and payable to the Commonwealth on the last day of the first calendar month after the end of the threshold quarter;

- items 1, 3, 4 and 5 of the table in subclause 75-1(4) provide that the levy payer must give to the Secretary a return for the threshold quarter in the year that is either in an approved form or given electronically using an approved electronic system and includes the required information, before the end of the first calendar month after the end of that quarter; and
- items 1, 2 and 4 of the table in subclause 75-1(5) provide that the levy payer must make and keep records that enable them to substantiate the amount of levy payable and paid on the turf, for a period of 5 years.

Subclause 75-1(3) defines *threshold quarter*, in a financial year. For a turf levy payer or charge payer, it means the first quarter in the year at the end of which the total sum of the following is more than 20,000 square metres:

- the total quantity of turf that is owned by the person immediately after it is harvested, and that is sold by that person in that year;
- the total quantity of turf that is owned by the person immediately before it is exported in that year. Refer to subclause 75-2(2) of Division 75 of Part 2 of Schedule 2 to the Charges Regulations, which prescribes the threshold levy exemption.

Clause 75-2—Obligations of persons claiming levy or charge exemption

This clause prescribes record keeping obligations for persons who consider that an exemption from turf levy or charge applies for turf harvested in Australia in a financial year. It covers two cases:

- *the person who owns the turf immediately after it is harvested* – for turf that is sold by retail sale by that person; and
- *the person who exports the turf* – for turf that is exported from Australia in a financial year.

Those persons must make and keep records that contain details relevant to working out whether the exemption applies, until the end of a period of 5 years beginning on the day after the end of the financial year.

Clause 75-3—Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

This clause prescribes a process for levy payers or charge payers to obtain an exemption from giving quarterly returns for turf in two cases:

- *levy payers* – for turf that is sold by that person in a financial year; and
- *charge payers* – for turf that is exported other than through an exporting agent in a financial year.

In each case, the levy payer or charge payer may only apply to the Secretary for an exemption if they reasonably believe the sum of the amount of levy and charge they will pay, or will be likely to pay, in relation to turf and the financial year will be less than \$750. An application to the Secretary must be in the approved form and include the information required by that form. If the exemption is given, the levy payer or charge payer must give an annual return for the year.

Statement of Compatibility with Human Rights

Prepared in accordance with Part 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*

Primary Industries Levies and Charges Collection Rules 2024

This disallowable legislative instrument is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011* and advances certain of those rights.

Background

The *Primary Industries Levies and Charges Collection Act 2024* (the Act) forms part of a package of Acts to modernise the agricultural levies legislative framework. The Act authorises the collection of levies imposed by regulations under the *Primary Industries (Excise) Levies Act 2024* (the Levies Act), the *Primary Industries (Services) Levies Act 2024* (the Services Levies Act), and charges imposed by regulations under the *Primary Industries (Customs) Charges Act 2024* (the Charges Act).

Overview of the Legislative Instrument

The purpose of the Rules is to provide, under a modernised legislative framework, for the collection of levies and charges imposed under the agricultural levy and charge system (known as the agricultural levy system).

The Rules set out the detailed process and procedural requirements for the collection of levies and charges by individual commodity. This includes requirements in relation to the collection of levy or charge from levy and charge payers or equivalent amounts from collection agents, and the provision of information from people claiming an exemption from a levy or charge.

The Rules provide, in particular:

- when levy and charge is due and payable by a levy or charge payer;
- the collection agents who must pay an amount equivalent to levy or charge (an equivalent amount) on behalf of a levy or charge payer in specific circumstances (and when that amount is due and payable and to whom);
- when a levy payer, charge payer or collection agent must give a return to the Secretary, including the frequency with which returns must be given and the process for applying for an exemption from giving returns in the usual periods;
- that certain records must be made and kept by levy payers, charge payers, collection agents and other persons for a period of 5 years, including records of transactions if the person considers an exemption from levy or charge applies;

- that a person must give written notice of their reliance on a levy or charge exemption to the person who would be liable to pay an equivalent amount on the person's behalf if the exemption did not apply; and
- that a collection agent may request, in an approved form, particular information necessary to complete a return from a levy payer, charge payer or proprietor of an abattoir or premises, and that such information must be provided in a written notice.

The requirements in the Rules are provided for under the modernised compliance and enforcement framework in the Act, that includes offences and civil penalties that are aimed at ensuring the integrity of the system and that levy payers, charge payers, collection agents and other persons comply with their obligations under the Act and Rules.

The legislative instrument commences on 1 January 2025.

Human rights implications

Aspects of the Act were assessed as engaging human rights and freedoms recognised or declared in the international instruments listed in section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*, as set out in the Explanatory Memorandum to the Bill for the Act. That assessment concluded that the Act, and the agricultural levy system overall, were compatible with human rights because the measures in the Act promoted human rights, did not engage human rights, or to the extent that it did engage and limit specified human rights, those limitations were reasonable, necessary, and proportionate to the Act's legitimate objectives.

The Parliamentary Joint Committee on Human Rights examined the Statement of Compatibility with Human Rights to the Bill for the Act in Report 12 of 2023, in accordance with the *Human Rights (Parliamentary Scrutiny) Act 2011* and made no comment on the Bill on the basis that it did not engage, or only marginally engaged human rights; promoted human rights; and/or permissibly limited human rights. For an analysis of the human rights implications of the modernised legislation package as a whole, the Explanatory Memoranda for the Bills should be referred to.

This legislative instrument, by extension, engages the following rights:

- the right to health – Article 12(1) of the *International Covenant on Economic, Social and Cultural Rights* (ICESCR);
- criminal process rights – Articles 14(2), 14(3) and 14(7) of the *International Covenant on Civil and Political Rights* (ICCPR);
- the right to protection from arbitrary interferences with privacy – Article 17 of the ICCPR.

Right to health

Article 12 of the ICESCR sets out the right of all individuals to enjoy the highest attainable standards of physical and mental health.

The United Nations Committee on Economic, Social and Cultural Rights has stated (General Comment No. 14 (2000)) that health is a “fundamental human right indispensable for the exercise of other human rights”, and that the right to health is not to be understood as the right to be healthy, but rather as a right to a system of health protection that provides equal opportunity for people to enjoy the highest attainable level of health. The right may be understood as encompassing the prevention and reduction of the population’s exposure to harmful substances such as harmful chemicals or other detrimental environmental conditions that directly or indirectly impact upon human health (at [15]).

The Rules engage and promote the right to health to the extent that levies and charges collected under the Rules are ultimately invested in research and development (R&D) activities, biosecurity activities and residue testing that prevent or reduce harm to human health. These investments support access to essential foods which are nutritionally adequate and safe for the Australian community.

Criminal process rights

The rights to due judicial process and procedural fairness are established under Article 14 of the ICCPR. Australia interprets the Article 14 rights to extend to the right to a fair trial or fair hearing in both criminal and civil proceedings, before both courts and tribunals. The protections afforded by Article 14 include fair trial rights, minimum guarantees in the determination of a criminal charge, and other criminal process rights.

Strict liability offences and civil penalties

Sections 17 and 18 of the Act contain strict liability offences and civil penalties for, respectively, failure to give returns or notices, and failure to make and keep records, under the Rules. These obligations are essential to the effective operation and administration of the agricultural levy system, so it is appropriate that failure to meet or comply with the requirements to give returns or notices or to make and keep records attract strict liability offences and civil penalties. Article 14 is engaged because the offence and civil penalty provisions in the Act are potentially triggered by conduct that is contrary to the Rules.

The principles in *A Guide to Framing Commonwealth Offences, Infringement Notices and Enforcement Powers* (Guide to Framing Commonwealth Offences) were considered in framing the provisions in the Act and the strict liability offences and civil penalties are consistent with that Guide and are appropriate. The requirements to give returns or notices supports the integrity of the agricultural levy system and its general revenue. The requirements enforced by offences and civil penalties are in furtherance of the legitimate

objective of ensuring that the correct amounts of levy or charge have been collected and conduct is regulated to support the integrity of the system.

The Parliamentary Joint Committee on Human Rights' 'Guidance Note 2: Offence provisions, civil penalties and human rights' provides that civil penalty provisions may engage criminal process rights under Article 14 and 15 of the ICCPR, notwithstanding the distinction between criminal and civil penalties in domestic law. When a provision imposes a civil penalty, an assessment is required as to whether it amounts to a criminal penalty for the purposes of Articles 14 and 15 of the ICCPR. Determining whether penalties could be considered to be criminal under international human rights law requires consideration of the classification of the penalty provisions under Australian domestic law, the nature and purpose of the penalties, and the severity of the penalties.

The civil penalties in the Act (which are contravened by a breach of some obligations in the Rules) are expressly classified as civil penalties for the purposes of Australian domestic law and are imposed for provisions which are regulatory in nature, where a pecuniary penalty is the appropriate remedy for non-compliance. They are consistent with the Guide to Framing Commonwealth Offences. These penalties do not impose criminal liability.

Article 15 of the ICCPR is not engaged by the Rules as they do not seek to create retrospective criminal offences.

The presumption of innocence

Article 14(2) of the ICCPR protects the right to be presumed innocent until proven guilty according to law. Strict liability provisions will not violate the presumption of innocence so long as they are reasonable in the circumstances and maintain rights of defence.

The application of strict liability offences in the Act in relation to certain obligations in the Rules engages the right to be presumed innocent as it allows for the imposition of criminal liability without the need for the prosecution to prove fault. Strict liability offences are not necessarily inconsistent with the presumption of innocence where they are reasonable, necessary and proportionate in pursuit of a legitimate objective. The strict liability offences in the Act which, in turn, apply to a contravention of certain obligations in the Rules, are proportionately targeted to the legitimate policy objective of deterring unauthorised activities that would compromise the integrity of the agricultural levy system.

The information required to be retained or provided in returns is essential as it relates to the amount of levy or charge paid either by levy/charge payers or collection agents on a commodity-by-commodity basis or is information required by the Secretary to exercise their powers and functions in administering the Act. The strict liability offences which may be triggered by conduct contrary to the Rules are consistent with the presumption of innocence as they pursue a legitimate aim and are reasonable, necessary and proportionate to that aim.

The inclusion of a strict liability offence for record keeping in the Act is consistent with the principles set out in the Guide to Framing Commonwealth Offences. The obligation to keep records is likely to significantly enhance the effectiveness of the enforcement regime, because record keeping is essential to ensure that correct amounts of levy or charge have been collected.

The obligations in the rules that relate to strict liability offences in the Act are reasonable and proportionate and therefore compatible with, and do not impermissibly limit the right to the presumption of innocence contained in Article 14(2) of the ICCPR.

Self-incrimination

Article 14(3)(g) of the ICCPR protects the right of an individual to be free from self-incrimination in the determination of a criminal charge by providing that a person may not be compelled to testify against themselves or confess guilt. The common law also recognises the privilege against self-incrimination which applies unless expressly or impliedly overridden by statute. The privilege against self-incrimination may be subject to permissible limits. Any limitations must be for a legitimate objective and be reasonable, necessary and proportionate to that objective.

Section 50 of the Act expressly removes the privilege against self-incrimination in relation to the requirement to provide returns or notices in the Rules. To the extent there is a functional linkage between the abrogation of this privilege and the performance of a person's obligations in the Rules, the right to be free from self-incrimination is engaged.

However, the right is not impermissibly limited either under the Act or the Rules because subsection 50(2) of the Act provides protection to individuals complying with obligations in the Rules. It does this by ensuring that self-incriminatory disclosures will not be able to be used against the person who made the disclosure either directly in criminal proceedings (use immunity) or indirectly to gather other evidence against the person (derivative use immunity).

Specifically, none of the following information will be admissible in evidence against an individual in any criminal or other proceedings (other than proceedings for an offence against section 17 of the Act or proceedings for an offence against section 137.1 of the Criminal Code):

- the return or notice;
- the giving of the return or notice;
- any information, document or thing obtained as a direct or indirect consequence of the giving of the return or notice.

The ability to acquire the necessary information and data to underpin the agricultural levy system is based on a relationship of trust with industry. Removing the privilege against self-incrimination in these circumstances is necessary to support the operation of the Act and the regulatory framework in the Rules. Abrogating the privilege against self-incrimination in these provisions ensures that the Secretary will have all the relevant information in relation to a person's levy or charge liability.

The department relies on complete and accurate information to effectively assess the operation of the levy system and determine compliance with the Act. Upholding the privilege against self-incrimination in relation to individuals who are required to provide information to the Secretary could have significant adverse consequences for the veracity, and completeness of the levy/charge information provided by industry participants.

The obligations in the Rules are compatible with the right to be free from self-incrimination under Article 14(3)(g) of the ICCPR. The Act provides for the usual criminal process rights and minimum guarantees that apply in criminal proceedings will apply to any criminal proceedings under the Act. For the reasons set out above, any limitation to the right is permissible because it is reasonable, necessary, and proportionate to the achievement of a legitimate objective.

Right to protection from arbitrary interference with privacy

Article 17 of the ICCPR prohibits arbitrary or unlawful interference with an individual's privacy, family, home or correspondence, and protects a person's honour and reputation from unlawful attacks. The right to privacy includes respect for informational privacy and is engaged by any provisions which permit the disclosure of personal information. It also includes: the right to respect for confidential and private information, particularly the storing, use and sharing of such information; and the right to control dissemination of information about one's private life.

For an interference with the right to privacy to be permissible, the interference must be authorised by law, be for a reason consistent with the ICCPR and be reasonable in the particular circumstances. The information required by the obligations in the rules is authorised by the Act and is for a reason consistent with the ICCPR and reasonable to ensure the integrity of the agricultural levy system.

Provision of information

The Act contains provisions that enable the Secretary to make rules requiring levy payers, charge payers, collection agents or other purposes to give returns or written notices (subsection 59(2)). The Act expressly permits personal information to be included in the returns. By facilitating the collection, use, storage and sharing of personal information through the facility of a person giving returns, the Rules, in turn, engage, and may operate to limit, the right to privacy.

The requirement to provide returns underpins the legitimate operational objective of administering the levy system. Submitting returns and providing the written notices support the integrity of the levy system, by ensuring that the correct amounts have been collected. The Rules made under subsection 59(2) are tailored to suit each collection product. The collection settings in the Rules are reflective of industry design of the collection of each levy and charge.

To the extent that these measures could be seen as limiting the prohibition on arbitrary interference with privacy, any limitation would be permissible as the measures are proportionate, reasonable and necessary in the circumstances to achieve a legitimate objective for the benefit of all participants. The information collected and used is strictly limited to that necessary for the proper administration of the levy system.

Conclusion

The legislative instrument is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011* as it promotes the protection of the human rights it engages. To the extent that it may limit human rights, those limits are reasonable, necessary and proportionate to the instrument's legitimate objectives.

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