



# Primary Industries Levies and Charges Collection Rules 2024

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I, Adam Phillip Fennessy PSM, Secretary of the Department of Agriculture, Fisheries and Forestry, make the following rules.

Dated 26 November 2024

Adam Phillip Fennessy PSM  
Secretary of the Department of Agriculture, Fisheries and Forestry

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# Contents

<b>Part 1—Preliminary</b>	1
1 Name .....	1
2 Commencement.....	1
3 Authority .....	1
4 Simplified outline of this instrument.....	1
5 Definitions.....	2
6 Agent definitions .....	12
7 Process a plant product or animal product .....	13
8 Approved forms.....	15
<b>Part 2—Collection provisions</b>	16
9 Collection rules .....	16
10 Common rules for exemptions from giving returns for usual return periods.....	16
11 Notices to be given if person considers that an exemption from levy or charge applies.....	17
12 Notices to be given to assist collection agents to complete returns or make records .....	18
<b>Schedule 1—Animals and animal products</b>	19
<b>Part 1-1—Bees and honey</b>	19
<b>Division 1—Introduction</b>	19
1-1 Simplified outline of this Part .....	19
<b>Division 2—Bees</b>	20
2-1 Obligations of levy payers or charge payers .....	20
2-2 Obligations of persons claiming levy or charge exemption.....	23
2-3 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers .....	23
2-4 Application provisions .....	23
<b>Division 3—Honey</b>	25
3-1 Obligations of levy payers or charge payers .....	25
3-2 Obligations of collection agents .....	28
3-3 Obligations of persons claiming levy or charge exemption.....	30
3-4 Process for obtaining exemption from giving quarterly returns—charge payers .....	30
3-5 Process for obtaining exemption from giving quarterly returns—collection agents.....	31
<b>Part 1-2—Chickens and eggs</b>	32
<b>Division 4—Introduction</b>	32
4-1 Simplified outline of this Part .....	32
<b>Division 5—Laying chickens and eggs</b>	33
<b>Subdivision 5-A—Laying chickens</b>	33
5-1 Obligations of levy payers.....	33
5-2 Obligations of persons claiming levy exemption.....	34
<b>Subdivision 5-B—Eggs</b>	36
5-3 Obligations of levy payers.....	36
5-4 Obligations of collection agents.....	37
5-5 Obligations of persons claiming levy exemption.....	39
5-6 When are laying chickens purchased? .....	39

---

<b>Division 6—Meat chickens</b>	40
6-1    Obligations of levy payers.....	40
6-2    Obligations of persons claiming levy exemption.....	41
<b>Part 1-3—Livestock</b>	43
<b>Division 7—Introduction</b>	43
7-1    Simplified outline of this Part .....	43
<b>Division 8—Buffaloes</b>	46
<b>Subdivision 8-A—Buffalo slaughter levy</b>	46
8-1    Obligations of levy payers.....	46
8-2    Obligations of collection agents.....	47
8-3    Obligations of persons claiming levy exemption.....	48
<b>Subdivision 8-B—Buffalo export charge</b>	50
8-4    Obligations of charge payers.....	50
8-5    Obligations of collection agents.....	51
<b>Division 9—Cattle</b>	53
<b>Subdivision 9-A—Cattle slaughter levy</b>	53
9-1    Obligations of levy payers.....	53
9-2    Obligations of collection agents.....	54
9-3    Obligations of persons claiming levy exemption.....	56
<b>Subdivision 9-B—Cattle transaction levy</b>	57
9-4    Obligations of levy payers.....	57
9-5    Obligations of collection agents.....	59
9-6    Obligations of persons claiming levy exemption.....	61
<b>Subdivision 9-C—Cattle exporter charge</b>	62
9-7    Obligations of charge payers.....	62
9-8    Obligations of collection agents.....	63
<b>Subdivision 9-D—Cattle owner charge</b>	66
9-9    Obligations of charge payers.....	66
9-10    Obligations of collection agents.....	67
9-11    Obligations of persons claiming charge exemption .....	69
<b>Division 10—Deer</b>	70
10-1    Obligations of levy payers.....	70
10-2    Obligations of collection agents.....	71
10-3    Obligations of persons claiming levy exemption.....	72
<b>Division 11—Goats</b>	74
<b>Subdivision 11-A—Goat slaughter levy</b>	74
11-1    Obligations of levy payers.....	74
11-2    Obligations of collection agents.....	75
11-3    Obligations of persons claiming levy exemption.....	77
<b>Subdivision 11-B—Goat transaction levy</b>	78
11-4    Obligations of levy payers.....	78
11-5    Obligations of collection agents.....	80
11-6    Obligations of persons claiming levy exemption.....	82
<b>Subdivision 11-C—Goat exporter charge</b>	83
11-7    Obligations of charge payers.....	83
11-8    Obligations of collection agents.....	84
<b>Subdivision 11-D—Goat owner charge</b>	87
11-9    Obligations of charge payers.....	87

---

11-10	Obligations of collection agents.....	88
11-11	Obligations of persons claiming charge exemption .....	90
<b>Division 12—Horses</b>		<b>91</b>
<b>Subdivision 12-A—Horse slaughter levy</b>		<b>91</b>
12-1	Obligations of levy payers.....	91
12-2	Obligations of collection agents.....	92
12-3	Obligations of persons claiming levy exemption.....	94
<b>Subdivision 12-B—Thoroughbred horse levy</b>		<b>95</b>
12-4	Obligations of levy payers.....	95
12-5	Obligations of collection agents.....	96
<b>Subdivision 12-C—Horse biosecurity response levy</b>		<b>98</b>
12-6	Obligations of levy payers.....	98
12-7	Application provisions .....	99
<b>Division 13—Pigs</b>		<b>100</b>
13-1	Obligations of levy payers.....	100
13-2	Obligations of collection agents.....	101
13-3	Obligations of persons claiming levy exemption.....	102
<b>Division 14—Sheep and lambs</b>		<b>104</b>
<b>Subdivision 14-A—Sheep and lambs slaughter levy</b>		<b>104</b>
14-1	Obligations of levy payers.....	104
14-2	Obligations of collection agents.....	105
14-3	Obligations of persons claiming levy exemption.....	107
<b>Subdivision 14-B—Sheep and lambs transaction levy</b>		<b>108</b>
14-4	Obligations of levy payers.....	108
14-5	Obligations of collection agents.....	110
14-6	Obligations of persons claiming levy exemption.....	112
<b>Subdivision 14-C—Sheep and lambs exporter charge</b>		<b>114</b>
14-7	Obligations of charge payers.....	114
14-8	Obligations of collection agents.....	115
<b>Subdivision 14-D—Sheep and lambs owner charge</b>		<b>118</b>
14-9	Obligations of charge payers.....	118
14-10	Obligations of collection agents.....	119
14-11	Obligations of persons claiming charge exemption .....	121
<b>Part 1-4—Livestock products</b>		<b>122</b>
<b>Division 15—Introduction</b>		<b>122</b>
15-1	Simplified outline of this Part .....	122
<b>Division 16—Dairy produce</b>		<b>123</b>
16-1	Obligations of levy payers.....	123
16-2	Obligations of collection agents.....	124
16-3	Obligations of persons claiming levy exemption.....	126
<b>Division 17—Goat fibre</b>		<b>128</b>
17-1	Obligations of levy payers.....	128
17-2	Obligations of collection agents.....	130
17-3	Obligations of persons claiming levy exemption.....	132
<b>Division 18—Wool</b>		<b>133</b>
18-1	Obligations of levy payers or charge payers .....	133
18-2	Obligations of collection agents.....	136
18-3	Obligations of persons claiming levy or charge exemption.....	138

18-4	Process for obtaining exemption from giving monthly returns—levy payers .....	138
18-5	Process for obtaining exemption from giving monthly returns—collection agents.....	139
<b>Part 1-5—Other animals</b>		<b>140</b>
<b>Division 19—Introduction</b>		<b>140</b>
19-1	Simplified outline of this Part .....	140
<b>Division 20—Farmed prawns</b>		<b>142</b>
20-1	Obligations of levy payers or charge payers .....	142
20-2	Obligations of collection agents .....	144
20-3	Obligations of persons claiming levy or charge exemption .....	146
20-4	Process for obtaining exemption from giving quarterly returns—levy payers or charge payers .....	146
20-5	Process for obtaining exemption from giving quarterly returns—collection agents.....	147
<b>Division 21—Game animals</b>		<b>148</b>
21-1	Obligations of levy payers.....	148
<b>Division 22—Macropods</b>		<b>150</b>
22-1	Obligations of levy payers.....	150
22-2	Obligations of persons claiming levy exemption .....	151
22-3	Process for obtaining exemption from giving monthly returns—levy payers .....	152
<b>Division 23—Ratites</b>		<b>153</b>
23-1	Obligations of levy payers.....	153
23-2	Obligations of collection agents .....	154
23-3	Obligations of persons claiming levy exemption .....	155
<b>Schedule 2—Plants and plant products</b>		<b>157</b>
<b>Part 2-1—Crops</b>		<b>157</b>
<b>Division 24—Introduction</b>		<b>157</b>
24-1	Simplified outline of this Part .....	157
<b>Division 25—Cotton</b>		<b>159</b>
25-1	Obligations of levy payers or charge payers .....	159
25-2	Obligations of collection agents .....	161
<b>Division 26—Grain</b>		<b>163</b>
26-1	Obligations of levy payers.....	163
26-2	Obligations of collection agents .....	165
26-3	Obligations of persons claiming levy exemption .....	167
<b>Division 27—Pasture seeds</b>		<b>168</b>
27-1	Obligations of levy payers.....	168
27-2	Obligations of collection agents .....	169
<b>Division 28—Rice</b>		<b>172</b>
28-1	Obligations of levy payers.....	172
28-2	Obligations of collection agents .....	173
<b>Division 29—Sugarcane</b>		<b>175</b>
29-1	Obligations of levy payers.....	175
29-2	Obligations of collection agents .....	177
29-3	Obligations of persons claiming levy exemption .....	178

<b>Part 2-2—Forestry</b>	179
<b>Division 30—Introduction</b>	179
30-1 Simplified outline of this Part .....	179
<b>Division 31—Forest growers levy</b>	180
31-1 Obligations of levy payers.....	180
31-2 Obligations of collection agents.....	183
31-3 Obligations of persons claiming levy exemption.....	186
31-4 Process for obtaining exemption from giving quarterly returns—collection agents.....	186
<b>Division 32—Forest industries products levy</b>	188
32-1 Obligations of levy payers.....	188
32-2 Obligations of persons claiming levy exemption.....	189
32-3 Process for obtaining exemption from giving quarterly returns—levy payers .....	190
<b>Division 33—Forest industries export charge</b>	191
33-1 Obligations of charge payers.....	191
33-2 Obligations of collection agents.....	193
33-3 Obligations of persons claiming charge exemption .....	194
33-4 Process for obtaining exemption from giving quarterly returns—charge payers .....	195
33-5 Process for obtaining exemption from giving quarterly returns—collection agents.....	195
<b>Division 34—Forest products import charge</b>	196
34-1 Obligations of charge payers.....	196
34-2 Obligations of collection agents.....	197
34-3 Obligations of persons claiming charge exemption .....	198
<b>Part 2-3—Horticulture</b>	199
<b>Division 35—Introduction</b>	199
35-1 Simplified outline of this Part .....	199
<b>Division 36—Agaricus mushrooms</b>	200
36-1 Obligations of levy payers.....	200
36-2 Obligations of collection agents.....	202
36-3 Obligations of persons claiming levy exemption.....	204
36-4 Application for alternative payment method—large producers or purchasers .....	204
36-5 When is mushroom spawn purchased? .....	205
<b>Division 37—Almonds</b>	206
37-1 Obligations of levy payers or charge payers .....	206
37-2 Obligations of collection agents.....	208
37-3 Obligations of persons claiming levy or charge exemption.....	210
<b>Division 38—Apples and pears</b>	211
38-1 Obligations of levy payers or charge payers .....	211
38-2 Obligations of collection agents.....	214
38-3 Obligations of persons claiming levy or charge exemption.....	216
38-4 Process for obtaining exemption from giving quarterly returns—charge payers .....	216
38-5 Process for obtaining exemption from giving quarterly returns—collection agents.....	217
<b>Division 39—Avocados</b>	218
39-1 Obligations of levy payers or charge payers .....	218
39-2 Obligations of collection agents.....	221
39-3 Obligations of persons claiming levy or charge exemption.....	223

---

39-4	Process for obtaining exemption from giving quarterly returns—levy payers or charge payers .....	224
39-5	Process for obtaining exemption from giving quarterly returns—collection agents.....	224
<b>Division 40—Bananas</b>		226
40-1	Obligations of levy payers.....	226
40-2	Obligations of collection agents.....	228
40-3	Obligations of persons claiming levy exemption.....	230
40-4	Process for obtaining exemption from giving quarterly returns—levy payers .....	230
40-5	Process for obtaining exemption from giving quarterly returns—collection agents.....	230
<b>Division 41—Cherries</b>		232
41-1	Obligations of levy payers or charge payers .....	232
41-2	Obligations of collection agents.....	234
41-3	Obligations of persons claiming levy or charge exemption.....	236
<b>Division 42—Chestnuts</b>		237
42-1	Obligations of levy payers or charge payers .....	237
42-2	Obligations of collection agents.....	240
42-3	Obligations of persons claiming levy or charge exemption.....	242
42-4	Process for obtaining exemption from giving quarterly returns—levy payers or charge payers .....	243
42-5	Process for obtaining exemption from giving quarterly returns—collection agents.....	244
<b>Division 43—Citrus</b>		245
43-1	Obligations of levy payers or charge payers .....	245
43-2	Obligations of collection agents.....	248
43-3	Obligations of persons claiming levy or charge exemption.....	250
43-4	Process for obtaining exemption from giving quarterly returns—charge payers .....	250
43-5	Process for obtaining exemption from giving quarterly returns—collection agents.....	251
<b>Division 44—Custard apples</b>		252
44-1	Obligations of levy payers or charge payers .....	252
44-2	Obligations of collection agents.....	254
44-3	Obligations of persons claiming levy or charge exemption.....	256
44-4	Process for obtaining exemption from giving quarterly returns—charge payers .....	257
44-5	Process for obtaining exemption from giving quarterly returns—collection agents.....	257
<b>Division 45—Dried tree fruit</b>		258
45-1	Obligations of levy payers.....	258
45-2	Obligations of collection agents.....	260
45-3	Obligations of persons claiming levy exemption.....	261
<b>Division 46—Ginger</b>		263
46-1	Obligations of levy payers.....	263
46-2	Obligations of collection agents.....	265
46-3	Obligations of persons claiming levy exemption.....	267
46-4	Process for obtaining exemption from giving quarterly returns—levy payers .....	267
46-5	Process for obtaining exemption from giving quarterly returns—collection agents.....	267
<b>Division 47—Lychees</b>		269
47-1	Obligations of levy payers or charge payers .....	269

---

---

47-2	Obligations of collection agents .....	271
47-3	Obligations of persons claiming levy or charge exemption .....	273
<b>Division 48—Macadamia nuts</b>		<b>275</b>
48-1	Obligations of levy payers or charge payers .....	275
48-2	Obligations of collection agents .....	279
48-3	Obligations of persons claiming levy or charge exemption .....	281
<b>Division 49—Mangoes</b>		<b>282</b>
49-1	Obligations of levy payers or charge payers .....	282
49-2	Obligations of collection agents .....	284
49-3	Obligations of persons claiming levy or charge exemption .....	286
<b>Division 50—Melons</b>		<b>287</b>
50-1	Obligations of levy payers or charge payers .....	287
50-2	Obligations of collection agents .....	291
50-3	Obligations of persons claiming levy or charge exemption .....	294
50-4	Process for obtaining exemption from giving quarterly returns—levy payers or charge payers .....	294
50-5	Process for obtaining exemption from giving quarterly returns—collection agents .....	295
<b>Division 51—Nashi</b>		<b>296</b>
51-1	Obligations of levy payers or charge payers .....	296
51-2	Obligations of collection agents .....	299
51-3	Obligations of persons claiming levy or charge exemption .....	301
51-4	Process for obtaining exemption from giving quarterly returns—charge payers .....	301
51-5	Process for obtaining exemption from giving quarterly returns—collection agents .....	302
51-6	Application provisions .....	302
<b>Division 52—Olives</b>		<b>303</b>
52-1	Obligations of levy payers .....	303
52-2	Obligations of collection agents .....	304
52-3	Obligations of persons claiming levy exemption .....	306
<b>Division 53—Onions</b>		<b>307</b>
53-1	Obligations of levy payers or charge payers .....	307
53-2	Obligations of collection agents .....	310
53-3	Obligations of persons claiming levy or charge exemption .....	312
53-4	Process for obtaining exemption from giving quarterly returns—levy payers or charge payers .....	313
53-5	Process for obtaining exemption from giving quarterly returns—collection agents .....	313
<b>Division 54—Papaya</b>		<b>314</b>
54-1	Obligations of levy payers or charge payers .....	314
54-2	Obligations of collection agents .....	316
54-3	Obligations of persons claiming levy or charge exemption .....	318
<b>Division 55—Passionfruit</b>		<b>319</b>
55-1	Obligations of levy payers or charge payers .....	319
55-2	Obligations of collection agents .....	322
55-3	Obligations of persons claiming levy or charge exemption .....	324
55-4	Process for obtaining exemption from giving quarterly returns—levy payers or charge payers .....	325
55-5	Process for obtaining exemption from giving quarterly returns—collection agents .....	325

---

---

<b>Division 56—Persimmons</b>	326
56-1 Obligations of levy payers or charge payers .....	326
56-2 Obligations of collection agents .....	328
56-3 Obligations of persons claiming levy or charge exemption .....	330
<b>Division 57—Pineapples</b>	332
57-1 Obligations of levy payers or charge payers .....	332
57-2 Obligations of collection agents .....	335
57-3 Obligations of persons claiming levy or charge exemption .....	337
57-4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers .....	338
57-5 Process for obtaining exemption from giving quarterly returns—collection agents.....	338
<b>Division 58—Potatoes</b>	340
58-1 Obligations of levy payers or charge payers .....	340
58-2 Obligations of collection agents .....	344
58-3 Obligations of persons claiming levy or charge exemption .....	347
58-4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers .....	347
58-5 Process for obtaining exemption from giving quarterly returns—collection agents.....	348
<b>Division 59—Prunes</b>	349
59-1 Obligations of levy payers.....	349
59-2 Obligations of collection agents .....	351
59-3 Obligations of persons claiming levy exemption .....	352
<b>Division 60—Rubus (raspberry, blackberry etc.)</b>	354
60-1 Obligations of levy payers or charge payers .....	354
60-2 Obligations of collection agents .....	357
60-3 Obligations of persons claiming levy or charge exemption .....	358
60-4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers .....	359
60-5 Process for obtaining exemption from giving quarterly returns—collection agents.....	359
<b>Division 61—Stone fruit</b>	361
61-1 Obligations of levy payers or charge payers .....	361
61-2 Obligations of collection agents .....	364
61-3 Obligations of persons claiming levy or charge exemption .....	366
61-4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers .....	367
61-5 Process for obtaining exemption from giving quarterly returns—collection agents.....	367
<b>Division 62—Strawberries</b>	368
62-1 Obligations of levy payers.....	368
62-2 Obligations of collection agents .....	369
62-3 When are strawberry runners purchased? .....	371
<b>Division 63—Sweet potatoes</b>	372
63-1 Obligations of levy payers or charge payers .....	372
63-2 Obligations of collection agents .....	375
63-3 Obligations of persons claiming levy or charge exemption .....	377
63-4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers .....	378
63-5 Process for obtaining exemption from giving quarterly returns—collection agents.....	378

---

<b>Division 64—Vegetables</b>	379
64-1 Obligations of levy payers or charge payers .....	379
64-2 Obligations of collection agents .....	382
64-3 Obligations of persons claiming levy or charge exemption .....	384
64-4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers .....	385
64-5 Process for obtaining exemption from giving quarterly returns—collection agents.....	385
<b>Part 2-4—Viticulture</b>	386
<b>Division 65—Introduction</b>	386
65-1 Simplified outline of this Part .....	386
<b>Division 66—Table grapes levy and table grapes export charge</b>	388
66-1 Obligations of levy payers or charge payers .....	388
66-2 Obligations of collection agents .....	390
66-3 Obligations of persons claiming levy or charge exemption .....	392
<b>Division 67—Dried grapes levy and dried grapes export charge</b>	393
67-1 Obligations of levy payers or charge payers .....	393
67-2 Obligations of collection agents .....	396
67-3 Obligations of persons claiming levy or charge exemption .....	399
67-4 Process for obtaining exemption from giving monthly returns—charge payers .....	400
67-5 Process for obtaining exemption from giving monthly returns—collection agents.....	400
<b>Division 68—Grapes research levy</b>	401
68-1 Obligations of levy payers.....	401
68-2 Obligations of collection agents .....	402
68-3 Obligations of persons claiming levy exemption .....	404
<b>Division 69—Wine grapes levy</b>	405
69-1 Obligations of levy payers.....	405
69-2 Obligations of collection agents .....	407
<b>Division 70—Wine export charge</b>	409
70-1 Obligations of charge payers.....	409
70-2 Obligations of persons claiming charge exemption .....	410
70-3 Process for obtaining approval to pay wine export charge annually.....	411
<b>Part 2-5—Other plants and plant products</b>	413
<b>Division 71—Introduction</b>	413
71-1 Simplified outline of this Part .....	413
<b>Division 72—Fodder</b>	415
72-1 Obligations of charge payers.....	415
72-2 Obligations of persons claiming charge exemption .....	416
<b>Division 73—Nursery products</b>	417
73-1 Obligations of levy payers.....	417
73-2 Obligations of collection agents .....	418
73-3 When are containers purchased? .....	420
<b>Division 74—Tea tree oil</b>	421
74-1 Obligations of levy payers or charge payers .....	421
74-2 Obligations of collection agents .....	423
74-3 Obligations of persons claiming levy or charge exemption .....	425

---

<b>Division 75—Turf</b>	426
75-1 Obligations of levy payers or charge payers .....	426
75-2 Obligations of persons claiming levy or charge exemption.....	429
75-3 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers .....	429

## Part 1—Preliminary

### 1 Name

This instrument is the *Primary Industries Levies and Charges Collection Rules 2024*.

### 2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	1 January 2025.	1 January 2025

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

### 3 Authority

This instrument is made under the *Primary Industries Levies and Charges Collection Act 2024*.

### 4 Simplified outline of this instrument

Levy imposed by regulations under the *Primary Industries (Excise) Levies Act 2024*, and charge imposed by regulations under the *Primary Industries (Customs) Charges Act 2024*, are collected under this instrument.

*Levy payers and charge payers*

There are rules dealing with the payment of levy or charge by levy payers or charge payers. This instrument covers when the levy or charge is due and payable and to whom the levy or charge is payable. Levy payers 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*

## Section 5

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There are rules dealing with collection agents, who are generally business purchasers, buying agents, selling agents, persons processing animal products or plant products, exporting agents and importing agents.

There are rules dealing with collection agents making payments of amounts, on behalf of levy payers or charge payers, equal to levy or charge. This instrument covers when those amounts are due and payable and to whom those amounts are payable. Collection agents are required to give regular returns and to make and keep records relating to those amounts. The records must be kept for 5 years.

If a levy or charge is imposed in particular circumstances and a collection agent is liable to pay an amount, on behalf of the levy payer or charge payer, equal to the levy or charge and is required to give a return, the levy payer or charge payer is not required to give a return.

### *Keeping of records if exemption from levy or charge applies*

Persons 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.

## 5 Definitions

Note: A number of expressions used in this instrument are defined in the Act, including the following:

- (a) algal product;
- (b) animal;
- (c) animal product;
- (d) charge;
- (e) charge payer;
- (f) collection agent;
- (g) equivalent amount;
- (h) fungus product;
- (i) levy;
- (j) levy payer;
- (k) plant;
- (l) plant product.

In this instrument:

**Act** means the *Primary Industries Levies and Charges Collection Act 2024*.

**Agvet Code** means the Code set out in the Schedule to the *Agricultural and Veterinary Chemicals Code Act 1994*.

**almond** means a nut of the species *Prunus dulcis*.

**apple** means a fruit of any species of the genus *Malus*.

**approved form**, in relation to a provision of this instrument, means a form approved in an instrument under section 8 for the purposes of that provision.

**Australia:**

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

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

**Australian Kuruma prawn** means an animal of the species *Penaeus pulchricaudatus* (formerly known as *Penaeus japonicus*).

**Australian Stud Book** means the publication of that name, as in force from time to time, that:

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

**avocado** means a fruit of the species *Persea americana*.

**banana** means a fruit of any species of the genus *Musa*.

**banana prawn** means an animal of the species *Penaeus merguensis*, also known as *Fenneropenaeus merguensis*.

**black tiger prawn** means an animal of the species *Penaeus monodon*.

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

**brown tiger prawn** means an animal of the species *Penaeus esculentus*.

**buffalo** means an animal of the species *Bubalus bubalis*.

**business purchaser** has the meaning given by section 6.

**buying agent** has the meaning given by section 6.

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

**certification scheme** means:

- (a) any of the Organisation for Economic Co-operation and Development Seed Schemes for the Varietal Certification of Seed; or
- (b) the Australian Seed Certification Scheme; or
- (c) the Association of Official Seed Certifying Agencies seed certification program.

**cherry** means a fruit of the species *Prunus avium*.

**chestnut** means a nut of the genus *Castanea*.

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

**citrus** means a fruit of:

- (a) any species of the genus *Citrus* or the genus *Fortunella*; or
- (b) any hybrid between, or within, either of those genera;

including the fruit of plants commonly known as calomandin, citrons, cumquats, grapefruit, lemons, limes, mandarins, oranges, pummellos (pomos), seviles, tangelos, tangerines and tangors.

Section 5

**coarse grains** means the seeds of a plant of a genus or species covered by column 2 of an item in this table (and with the common name mentioned in column 1 of that item).

<b>Coarse grains—kind of plant</b>		
<b>Item</b>	<b>Column 1 Common name</b>	<b>Column 2 Genus or species</b>
1	Barley	<i>Hordeum vulgare</i>
2	Canary seed	<i>Phalaris canariensis</i>
3	Cereal rye	<i>Secale cereale</i>
4	Grain sorghum	<i>Sorghum bicolor</i>
5	Maize	<i>Zea mays</i>
6	Millet	<i>Echinochloa frumentacea</i> , <i>Echinochloa esculenta</i> (synonym <i>Echinochloa utilis</i> ), <i>Panicum miliaceum</i> or <i>Setaria italica</i>
7	Oats	<i>Avena sativa</i>
8	Triticale	× <i>Triticosecale</i>

**cotton fibre** means the natural fibrous hairs that are obtained from seed cotton by separating the hairs from the seeds.

**cotton plant** means a plant of the genus *Gossypium*.

**custard apple** means a fruit of:

- (a) the species *Annona cherimola*, *Annona muricata*, *Annona reticulata* or *Annona squamosa*; or
- (b) a hybrid between any of those species.

**declaration of service** means a declaration of service, in respect of a stallion, required to be lodged by the Rules of the Australian Stud Book.

**deer** means an animal of the family *Cervidae*.

**Eastern school prawn** means an animal of the species *Metapenaeus macleayi*.

**emu** means an animal of the species *Dromaius novaehollandiae*.

**exporting agent** has the meaning given by section 6.

**farmed prawns** means banana prawns, black tiger prawns, brown tiger prawns, Australian Kuruma prawns or Eastern school prawns that are produced by aquaculture.

**feedlot** means a constructed facility where:

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

**feedlot operator** means the person who owns a feedlot.

**fodder** means the following that are for use for animal feed:

- (a) hay (including oaten hay, lucerne hay and wheaten hay);
- (b) straw (including cereal straw);

but does not include chaff, extruded products or silage.

**forest products** means:

- (a) logs; or
- (b) other goods that are classified to heading 4403, 4407, 4408, 4409, 4410, 4411 or 4412 of Schedule 3 to the *Customs Tariff Act 1995*.

**fresh grape equivalent:**

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

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

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

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

**game animal** means a pig or goat.

**ginger** means a rhizome of the species *Zingiber officinale*.

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

**grain** means wheat, coarse grains, oilseeds or grain legumes.

**grain legumes** means the seeds of a plant of a species covered by column 2 of an item in this table (and with the common name mentioned in column 1 of that item).

<b>Grain legumes—kind of plant</b>		
<b>Item</b>	<b>Column 1 Common name</b>	<b>Column 2 Species</b>
1	Black gram	<i>Vigna mungo</i>
2	Chickpeas	<i>Cicer arietinum</i>
3	Common beans	<i>Phaseolus vulgaris</i>
4	Common vetch	<i>Vicia sativa</i>
5	Cowpeas	<i>Vigna unguiculata</i>
6	Faba beans	<i>Vicia faba</i>
7	Field peas	<i>Pisum sativum</i>
8	Lentils	<i>Lens culinaris</i>

Section 5

Grain legumes—kind of plant		
Item	Column 1 Common name	Column 2 Species
9	Lupins	<i>Lupinus albus</i> or <i>Lupinus angustifolius</i>
10	Mung beans	<i>Vigna radiata</i>
11	Peanuts	<i>Arachis hypogaea</i>
12	Pigeon peas	<i>Cajanus cajan</i>
13	Wild cowpeas	<i>Vigna vexillata</i>

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

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

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

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

**horse** means an animal of the family *Equidae*.

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

**importing agent** has the meaning given by section 6.

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

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

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

**liable collection agent** has the meaning given by section 6.

**lychee** means a fruit of the species *Litchi chinensis*.

**macadamia dried kernel** means a macadamia nut kernel that has been artificially partly dried.

**macadamia in shell** means a macadamia nut after dehusking but before kernel extraction.

**macadamia nut** means a nut of the genus *Macadamia*.

**macropod** means an animal of the family *Macropodidae*.

**mango** means a fruit of the species *Mangifera indica*.

**manufactured feed** means feed that:

- (a) is suitable for horses generally or horses of a particular kind; and
- (b) has been prepared using one or more of the following processes:
  - (i) steaming or another cooking process;
  - (ii) flaking;
  - (iii) cubing of hay;

- (iv) starch manipulation;
- (v) blending 2 or more sorts of feed;
- (vi) blending 1 or more sorts of feed with 1 or more dietary supplements, medications or modifiers.

**mare** means a female horse aged 4 years or more.

**mare return** means a mare return required to be lodged by the Rules of the Australian Stud Book.

**meat chicken** means a chicken that is to be raised for meat production.

**melon** means a fruit of any of the following species or varieties:

- (a) *Citrullus lanatus*, commonly called watermelon;
- (b) *Cucumis melo*, commonly called rockmelon;
- (c) *Cucumis melo* var. *cantalupensis*, commonly called charentais melon;
- (d) *Cucumis melo* var. *inodorus*, commonly called honeydew or piel de sapo;
- (e) *Cucumis melo* var. *makuwa*, commonly called Korean melon;
- (f) *Cucumis melo* var. *reticulatus*, commonly called galia melon or hami melon;
- (g) *Cucumis metuliferus*, commonly called horned melon.

**mushroom spawn** means *Agaricus spp* mycelia contained in a medium and used for the inoculation of phase 2 substrate, including (but not limited to) grain spawn, casing inoculum and inoculated supplement.

**nashi** means a fruit of the species *Pyrus pyrifolia*.

**oilseeds** means the seeds of a plant of a species covered by column 2 of an item in this table (and with the common name mentioned in column 1 of that item).

Oilseeds—kind of plant		
Item	Column 1 Common name	Column 2 Species
1	Linseed	<i>Linum usitatissimum</i>
2	Rape seed	<i>Brassica napus</i>
3	Safflower seed	<i>Carthamus tinctorius</i>
4	Soybean	<i>Glycine max</i>
5	Sunflower seed	<i>Helianthus annuus</i>

**olive** means a fruit of the species *Olea europaea*.

**onion** means a bulb of the species *Allium cepa*, but does not include shallots (*Allium cepa* var. *aggregatum*).

**orange** means a fruit of the species *Citrus sinensis*.

**ostrich** means an animal of the species *Struthio camelus*.

**packing house** means business premises at which fruit or dried fruit is packed, or fruit is dried and packed, for sale.

Section 5

**papaya** means a fruit of the species *Carica papaya*.

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

**passionfruit** means a fruit of the species *Passiflora edulis*, including *P. edulis* f. *flavicarpa*.

**pasture seeds** means seeds of a plant of a species specified in column 2 of an item in this table (and with the common name mentioned in column 1 of that item).

Pasture seeds—kind of plant		
Item	Column 1 Common name	Column 2 Species
1	Arrow leaf clover	<i>Trifolium vesiculosum</i>
2	Balansa clover	<i>Trifolium michelianum</i>
3	Barrel medic	<i>Medicago truncatula</i>
4	Berseem clover	<i>Trifolium alexandrinum</i>
5	Burr medic	<i>Medicago polymorpha</i>
6	Disc medic	<i>Medicago tornata</i> (synonym <i>Medicago italica</i> )
7	Gama medic	<i>Medicago rugosa</i>
8	Kenya white clover	<i>Trifolium semipilosum</i>
9	Lucerne	<i>Medicago sativa</i>
10	Murex medic	<i>Medicago murex</i>
11	Persian clover	<i>Trifolium resupinatum</i>
12	Red clover	<i>Trifolium pratense</i>
13	Rose clover	<i>Trifolium hirtum</i>
14	Snail medic	<i>Medicago scutellata</i>
15	Sphere medic	<i>Medicago sphaerocarpos</i>
16	Strand medic	<i>Medicago littoralis</i>
17	Strawberry clover	<i>Trifolium fragiferum</i>
18	Subterranean clover	<i>Trifolium subterraneum</i>
19	White clover	<i>Trifolium repens</i>
20	Yellow serradella	<i>Ornithopus compressus</i>

**pear** means a fruit of any species of the genus *Pyrus*, except nashi.

**persimmon** means a fruit of the species *Diospyros kaki*.

**pig** means an animal of the family *Suidae*.

**pineapple** means a fruit of any species of the genus *Ananas*.

**potato** means a tuber of the species *Solanum tuberosum*.

**premises** includes the following:

- (a) a structure, building, vehicle, vessel or aircraft;
- (b) a place (whether or not enclosed or built on);

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

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

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

**product** means an animal product, a plant product, a fungus product or an algal product (whether or not any operations have been performed in relation to the product).

**proprietor**:

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

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

**prune** means a fruit of the species *Prunus domestica*, dried whole with the pit retained.

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

**queen bee** means a fertile female bee of the species *Apis mellifera* (commonly known as the European honeybee).

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

**ratite** means an emu or ostrich.

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

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

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

**rice** means the grain of the species *Oryza sativa*.

**rubus** means a fruit of:

- (a) any species of the genus *Rubus*; or
- (b) any hybrid within that genus.

Section 5

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

**Rules of the Australian Stud Book** means the rules of the Australian Stud Book published by Racing Australia, as those rules are in force from time to time.

Note: The rules of the Australian Stud Book could in 2024 be viewed on the Australian Stud Book website ([www.studbook.org.au](http://www.studbook.org.au)).

**seed cotton** means the seed with the natural fibrous hairs attached, harvested from the ripened bolls of the cotton plant.

**seed ginger** means ginger which is divided into pieces for planting.

**selling agent** has the meaning given by section 6.

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

**stone fruit** means a fruit of:

- (a) any of the following species:
  - (i) *Prunus domestica*, *Prunus salicina*, *Prunus besseyi*, *Prunus americana*, *Prunus nigra*, *Prunus munsoniana*, *Prunus insititia*, *Prunus cerasifera* or *Prunus spinosa*, commonly called plum;
  - (ii) *Prunus armeniaca*, commonly called apricot;
  - (iii) *Prunus persica*, commonly called nectarine or peach; or
- (b) a hybrid between any of those species.

**strawberry runner** means:

- (a) a daughter plant originating at a node on the stolon of a mother plant of the species *Fragaria* X *Ananassa*; or
- (b) a plant produced by tissue culture to propagate the species *Fragaria* X *Ananassa*.

**sugarcane** means:

- (a) the stalks (whether whole or not) of the sugarcane plant; or
- (b) the stalks (whether whole or not) and leaves of the sugarcane plant.

**sugarcane plant** means a plant of the genus *Saccharum*, including any hybrids within that genus.

**sugarcane season** means the period that:

- (a) begins on 1 March in a calendar year; and
- (b) ends at the end of the last day of February in the next calendar year.

**sweet potato** means the starchy, storage roots of the species known as *Ipomoea batatas*.

**tea tree oil** means oil distilled from *Melaleuca alternifolia* in accordance with the standard produced by the International Organization for Standardization and known as ISO 4730:2017 *Essential oil of Melaleuca, terpinen-4-ol type (Tea Tree oil)*, as in force from time to time.

**threshold calendar month:**

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- (a) in a calendar year in relation to macadamias in shell or macadamia dried kernels—has the meaning given by clause 48-1 of Schedule 2; and
  - (b) in a financial year:
    - (i) in relation to a hatchery and laying chickens—has the meaning given by clause 5-1 of Schedule 1; and
    - (ii) in relation to a hatchery and meat chickens—has the meaning given by clause 6-1 of Schedule 1; and
  - (c) in a sugarcane season in relation to a processing establishment—has the meaning given by clause 29-1 of Schedule 2.

**threshold quarter:**

- (a) in a financial year:
  - (i) in relation to chestnuts—has the meaning given by clause 42-1 of Schedule 2; and
  - (ii) in relation to grain—has the meaning given by clause 26-1 of Schedule 2; and
  - (iii) in relation to logs—has the meaning given by clause 31-1 of Schedule 2; and
  - (iv) in relation to melons—has the meaning given by clause 50-1 of Schedule 2; and
  - (v) in relation to queen bees—has the meaning given by clause 2-1 of Schedule 1; and
  - (vi) in relation to turf—has the meaning given by clause 75-1 of Schedule 2; and
- (b) in a calendar year:
  - (i) in relation to goat fibre—has the meaning given by clause 17-1 of Schedule 1; and
  - (ii) in relation to potatoes—has the meaning given by clause 58-1 of Schedule 2.

**tree fruit** means a fruit of:

- (a) the genus *Pyrus*, commonly called pear; or
- (b) the species *Prunus armeniaca*, commonly called apricot; or
- (c) the species *Prunus persica*, commonly called peach or nectarine; or
- (d) the species *Prunus domestica*, *Prunus salicina*, *Prunus besseyi*, *Prunus americana*, *Prunus nigra*, *Prunus munsoniana*, *Prunus insititia*, *Prunus cerasifera* or *Prunus spinosa*, commonly called plum; or
- (e) a hybrid between any of the species covered by paragraph (b), (c) or (d).

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

**turf** means a living grass species that forms a uniform ground cover.

**usual return period** means a quarter or a calendar month.

**wheat** means the seeds of a plant of the genus *Triticum*.

**whole milk** means the lacteal fluid product of a dairy cow, where that product contains all its constituents as received from the dairy cow.

## Section 6

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

**wine-making** means:

- (a) a step in the manufacture of wine (including wine used, or intended for use, in the manufacture of brandy); or
- (b) a step in the production of grape spirit suitable for the fortifying of wine or the manufacture of brandy; or
- (c) the addition of single-strength grape juice or concentrated grape juice to wine;

but does not include:

- (d) the extraction of juice from grapes; or
- (e) the concentration of grape juice.

**winery**: premises are a **winery** during a financial year if the sum of the following is at least 5 tonnes during that year or either of the last 2 financial years:

- (a) the total quantity of fresh grapes used in wine-making at the premises;
- (b) in relation to each quantity of dried grapes used in wine-making at the premises—the fresh grape equivalent of those dried grapes;
- (c) in relation to each quantity of grape juice used in wine-making at the premises—the fresh grape equivalent of that grape juice.

**worm treatment** means a veterinary chemical product (within the meaning of the Agvet Code) for which all the following conditions are met:

- (a) the product is a registered chemical product (within the meaning of the Agvet Code);
- (b) there are instructions for use of the product that are in the Register (within the meaning of the Agvet Code);
- (c) those instructions:
  - (i) are for use of the product for treatment of horses for internal parasites; and
  - (ii) are not for use of the product for treatment of other animals for internal parasites.

## 6 Agent definitions

### *Buying agent*

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

### *Selling agent*

- (2) A person is a **selling agent** if:
  - (a) the person sells products, goods or services on behalf of levy payers for the products, goods or services; and

- (b) the person does so in the course of carrying on a business (including as a broker, wholesaler, settlement agent or solicitor).

*Business purchaser*

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

*Liable collection agent*

- (4) 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 following:
- (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.

Note: Paragraphs (a), (b) and (c) have the result that there is a single liable collection agent in relation to the sale.

*Exporting agent*

- (5) A person is an **exporting agent** if:
- (a) 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
  - (b) the person does so in the course of carrying on a business.

*Importing agent*

- (6) A person is an **importing agent** if:
- (a) 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
  - (b) the person does so in the course of carrying on a business.

## 7 Process a plant product or animal product

*Plant products*

- (1) For the purposes of this instrument, **process**, in relation to a plant product, means the performance of an operation in relation to the plant product, except the following operations:
- (a) cleaning or washing;
  - (b) brushing;
  - (c) sorting;
  - (d) grading;

Section 7

- (e) packing;
- (f) storage;
- (g) transport;
- (h) delivery;
- (i) in relation to a plant product specified in column 1 of an item in this table (and in addition to paragraphs (a) to (h))—an operation specified in column 2 of that item.

<b>Excluded operations—plant products</b>		
<b>Item</b>	<b>Column 1 Plant product</b>	<b>Column 2 Excluded operation</b>
1	Almonds	The following: (a) hulling; (b) shelling
2	Apples, avocados, bananas, citrus, custard apples, mangoes, melons, nashi, papaya, passionfruit, pears, persimmons, pineapples and stone fruit	Fruit conditioning operations, including ripening
3	Chestnuts	The following: (a) removing the burr or outside casing; (b) peeling
4	Grain	The following: (a) treatment with a pesticide or another preserving agent; (b) drying or aerating
5	Logs	Debarking
6	Macadamia dried kernels	The following: (a) dehusking; (b) drying.
7	Pineapples	Removing the short leafy stem that grows from one end of a pineapple

*Animal products*

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

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

## **8 Approved forms**

- (1) The Secretary may, by written instrument, approve a form for the purposes of a provision of this instrument.

Note: For delegation of the power, see section 54 of the Act.

- (2) Without limiting subsection (1), the Secretary may provide for different approved forms for returns under this instrument in relation to different collection commodities/services or to different periods.
- (3) The Secretary must cause each form to be published on the Department's website.

## Part 2—Collection provisions

### 9 Collection rules

The Schedules have effect.

### 10 Common rules for exemptions from giving returns for usual return periods

- (1) An application under this instrument for an exemption from the requirement to give returns, in relation to a product, for usual return periods in a financial year or calendar year must:
  - (a) be in the approved form; and
  - (b) include the information required by the form.

Note: Under this instrument, a person may be able to apply for an exemption from the requirement:

- (a) to give returns for quarters in a financial year; or
- (b) to give returns for quarters in a calendar year; or
- (c) to give returns for calendar months in a financial year; or
- (d) to give returns for calendar months in a calendar year.

#### *Secretary's decision on application*

- (2) The Secretary must, before the end of the period of 30 days beginning on the day the Secretary receives the application, grant, or refuse to grant, the exemption.
- (3) If the Secretary does not make a decision before the end of that 30-day period, the Secretary is taken to have made a decision to refuse to grant the exemption.

#### *Continuation of exemption*

- (4) If the person is exempt from giving returns under this instrument, in relation to a product, for usual return periods in a financial year or calendar year and gives a return for that year in accordance with this instrument, the exemption is taken to also apply for the next financial year or calendar year, as the case may be.

#### *Revocation of exemption*

- (5) However, the Secretary may, in writing, revoke that exemption before the end of the first usual return period in that next financial year or calendar year in which levy or charge is imposed on that product where the person is liable to pay the levy or charge or an equivalent amount.

#### *Matters for Secretary to consider*

- (6) In making a decision on an application for an exemption, or a decision under subsection (5) to revoke an exemption, in relation to a product and a financial year or calendar year, the Secretary must have regard to the following for levy or charge imposed on the product:
  - (a) the total amount of levy or charge, or the total equivalent amount, the person is likely to be liable to pay for the financial year or calendar year;

(b) the total amount of levy or charge, or the total equivalent amount, that was payable by the person for the previous financial year or calendar year, as the case may be.

(7) Subsection (6) does not limit the matters to which the Secretary may have regard.

*Notice of decisions*

- (8) The Secretary must give the applicant for an exemption:
- (a) notice of the Secretary's decision under subsection (2); and
  - (b) if that decision is a refusal to grant the exemption—notice of the reasons for the refusal.
- (9) The Secretary must give the holder of an exemption:
- (a) notice of the Secretary's decision under subsection (5) to revoke the exemption; and
  - (b) notice of the reasons for the revocation.

*Reconsideration of decisions*

- (10) For the purposes of paragraph 48(1)(f) of the Act, the following decisions are prescribed:
- (a) a decision under subsection (2) or (3) of this section to refuse to grant an exemption;
  - (b) a decision under subsection (5) of this section to revoke an exemption.
- (11) For the purposes of paragraph 48(3)(b) of the Act:
- (a) for a decision under subsection (2) of this section to refuse to grant an exemption or a decision under subsection (5) of this section to revoke an exemption—the prescribed period is the period of 28 days beginning on the day on which the person was notified of the decision; or
  - (b) for a decision under subsection (3) of this section to refuse to grant an exemption—the prescribed period is the period of 28 days beginning on the day after the end of the 30-day period referred to in that subsection.

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

- (1) For the purposes of paragraph 59(2)(c) of the Act, a person (the *first person*) must give a written notice in accordance with this section if:
- (a) under this instrument, the first person is required to make and keep records because the first person considers that an exemption from levy or charge applies; and
  - (b) if the exemption did not apply, another person would be liable to pay an equivalent amount, on behalf of the first person, to the Commonwealth or another entity on behalf of the Commonwealth.

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give the notice in accordance with this instrument.

## Section 12

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### *Recipient of notice*

- (2) The first person must give the notice to the other person.

### *Contents of notice*

- (3) The notice must:
- (a) specify the particular levy or charge; and
  - (b) specify that the first person considers that an exemption from that levy or charge applies; and
  - (c) set out the nature of the exemption.

### *Timing of notice*

- (4) The notice must be given at least 21 days before the day, if the exemption did not apply, the equivalent amount would be due and payable (worked out by assuming no application was made for an exemption under section 10).

## **12 Notices to be given to assist collection agents to complete returns or make records**

- (1) For the purposes of paragraph 59(2)(d) of the Act, a person who is liable to pay an amount as mentioned in paragraph 10(1)(a) of the Act on behalf of a levy payer or charge payer may, in writing and in the approved form, request from the levy payer, charge payer or the proprietor in relation to an abattoir or other premises, particular information:
- (a) necessary to complete a return that the person is required to give under this instrument; or
  - (b) necessary to make records the person is required to make under this instrument.
- (2) However, the person may make the request only if the person has not been able, despite making reasonable efforts, to obtain the information.
- (3) For the purposes of paragraph 59(2)(a) of the Act, a person (the *recipient*) who receives a written request in accordance with subsection (1) of this section 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.

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give the notice in accordance with this instrument.

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# Schedule 1—Animals and animal products

Note: See section 9.

## Part 1-1—Bees and honey

### Division 1—Introduction

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

##### *Queen bees*

The queen bee levy and queen bee export charge are to be collected.

The levy and charge are generally payable, and returns are generally due, after the end of each quarter in a financial year. However, in certain circumstances levy payers or charge payers may be able to give an annual return and pay the levy or charge after the end of the financial year.

There are no collection agents.

There are record-keeping obligations.

##### *Honey*

The honey levy and honey export charge are to be collected.

For honey sold to a business purchaser, or for honey exported, the levy and charge are generally payable, and returns are generally due, after the end of each quarter in a calendar year. However, in certain circumstances levy payers or charge payers may be able to give an annual return and pay the levy or charge after the end of the calendar year.

For honey sold by retail sale or used by the levy payer in the production of other goods, the levy is payable, and returns are due, after the end of each calendar year.

There are collection agent obligations on selling agents, buying agents, business purchasers or exporting agents.

There are record-keeping obligations.

## Division 2—Bees

### 2-1 Obligations of levy payers or charge payers

*When queen bee levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed on queen bees that are sold by the levy payer in a quarter in a financial year, this table has effect.

Queen bee levy		
Item	Matter	Rule
1	When is the levy due and payable?	<p>(a) if the quarter is the threshold quarter in the financial year or any earlier quarter in the year:</p> <p>(i) if the levy payer must give a return for the threshold quarter under subclause (4)—on the last day of the first calendar month after the end of the threshold quarter; or</p> <p>(ii) if the levy payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year; or</p> <p>(b) if the quarter is later than the threshold quarter in the financial year:</p> <p>(i) if the levy payer must give a return for the later quarter under subclause (4)—on the last day of the first calendar month after the end of the later quarter; or</p> <p>(ii) if the levy payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year</p>
2	To whom is the levy payable?	The Commonwealth

Note 1: For the definition of *threshold quarter*, see subclause (3).

Note 2: For penalty for late payment, see section 9 of the Act.

*When queen bee export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on queen bees that are exported from Australia in a quarter in a financial year, this table has effect.

Queen bee export charge		
Item	Matter	Rule
1	When is the charge due and payable?	<p>(a) if the quarter is the threshold quarter in the financial year or any earlier quarter in the year:</p> <p>(i) if the charge payer must give a return</p>

**Queen bee export charge**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		<p>for the threshold quarter under subclause (4)—on the last day of the first calendar month after the end of the threshold quarter; or</p> <p>(ii) if the charge payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year; or</p> <p>(b) if the quarter is later than the threshold quarter in the financial year:</p> <p>(i) if the charge payer must give a return for the later quarter under subclause (4)—on the last day of the first calendar month after the end of the later quarter; or</p> <p>(ii) if the charge payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year</p>

<b>2</b>	To whom is the charge payable?	The Commonwealth
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Note 1: For the definition of *threshold quarter*, see subclause (3).

Note 2: For penalty for late payment, see section 9 of the Act.

*Threshold quarter*

- (3) The *threshold quarter* in a financial year, for a person who is a levy payer or charge payer, is the first quarter in that year at the end of which the sum of the amount of levy and charge that the person is liable to pay in relation to queen bees and that year is \$50 or more.

*Giving quarterly or annual returns*

- (4) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on queen bees, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	<p>The following person:</p> <p>(a) for queen bees sold by the levy payer in the threshold quarter in the year or in a later quarter in the year—the levy payer;</p> <p>(b) for queen bees exported in the threshold quarter in the year or in a later quarter in the year—the charge payer;</p> <p>unless the person has an exemption from giving returns for quarters in the year</p>
2	Who must give a return for a financial year?	The levy payer or charge payer for queen bees who has an exemption from giving

**Schedule 1** Animals and animal products

**Part 1-1** Bees and honey

**Division 2** Bees

Clause 2-1

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 2-3.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (5) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on queen bees, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the queen bees
3	What must the charge payer's records cover?	The records must enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the queen bees
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 2-2.

## 2-2 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) queen bees are bred in Australia and in a financial year are sold by the person who is the breeder and the person considers that an exemption from levy applies; or
- (b) queen bees are bred in Australia and in a financial year are exported from Australia and the person who exports the queen bees considers that an exemption from charge applies.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

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

- (1) A person who:
  - (a) is a levy payer for levy imposed on queen bees that are sold by the levy payer in a financial year; or
  - (b) is a charge payer for charge imposed on queen bees that are exported in a financial year;
 is not required to give returns for quarters in the year if:
  - (c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (d) the person applies before the end of the threshold quarter in the year; and
  - (e) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to queen bees and the financial year will be less than \$2,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## 2-4 Application provisions

- (1) This Division applies in relation to levy imposed by clause 2-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on queen bees only if the rate of the levy on queen bees is greater than nil.

**Schedule 1** Animals and animal products

**Part 1-1** Bees and honey

**Division 2** Bees

Clause 2-4

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- (2) This Division applies in relation to charge imposed by clause 2-1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on queen bees only if the rate of the charge on queen bees is greater than nil.

**Division 3—Honey****3-1 Obligations of levy payers or charge payers***When honey levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on honey that is sold by the levy payer in a quarter in a calendar year (other than by retail sale); or
  - (b) levy imposed on honey that is sold by the levy payer by retail sale in a calendar year; or
  - (c) levy imposed on honey that is used by the levy payer in a calendar year in the production of other goods;
- this table has effect.

<b>Honey levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For honey sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause 3-2(3)—on the last day of the first calendar month after the end of the quarter; or  (b) if the liable collection agent must give a return for the calendar year under subclause 3-2(3)—on the last day of February in the next calendar year
2	For honey sold by retail sale, when is the levy due and payable?	On the last day of February in the next calendar year
3	For honey used by the levy payer in the production of other goods, when is the levy due and payable?	On the last day of February in the next calendar year
4	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 3-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When honey export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on honey that is exported from Australia in a quarter in a calendar year, this table has effect.

**Schedule 1** Animals and animal products

**Part 1-1** Bees and honey

**Division 3** Honey

Clause 3-1

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**Honey export charge**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For honey exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause 3-2(3)—on the last day of the first calendar month after the end of the quarter; or  (b) if that agent must give a return for the calendar year under subclause 3-2(3)—on the last day of February in the next calendar year
2	For honey exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or  (b) if the charge payer must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 3-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on honey, this table has effect.

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a calendar year?	For honey exported in the quarter other than through an exporting agent—the charge payer, unless the charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a calendar year?	The following person:  (a) for honey sold by the levy payer by retail sale in the year—the levy payer;  (b) for honey used by the levy payer in the year in the production of other goods—the levy payer;  (c) the charge payer for honey who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 3-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on honey, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the honey
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the honey
4	For how long must the levy payer or charge	Until the end of the period of 5 years

Schedule 1 Animals and animal products

Part 1-1 Bees and honey

Division 3 Honey

Clause 3-2

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
	payer keep the records?	beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**3-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
  - (a) levy is imposed on honey that is sold by the levy payer in a quarter in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) charge is imposed on honey that is exported in a quarter in a calendar year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the honey?	The following person: <ol style="list-style-type: none"><li>(a) the liable collection agent in the sale case;</li><li>(b) the exporting agent in the export case</li></ol>
2	When is the equivalent amount due and payable?	<ol style="list-style-type: none"><li>(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or</li><li>(b) if the person must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year</li></ol>
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person:

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(a) the liable collection agent in the sale case; (b) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the calendar year
2	Who must give a return for the calendar year?	The following person: (a) the liable collection agent in the sale case if the person has an exemption from giving returns for quarters in the year; (b) the exporting agent in the export case if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 3-5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the honey

**Schedule 1** Animals and animal products

**Part 1-1** Bees and honey

**Division 3** Honey

Clause 3-3

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the honey is sold or exported

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**3-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if honey is produced in Australia by a bee of the species *Apis mellifera* and one of the following applies:

- (a) in a calendar year the honey is sold by the person who owns the honey immediately before the sale and the person considers that an exemption from levy applies;
- (b) in a calendar year the honey is used in Australia in the production of other goods by the person who owns the honey immediately before the honey begins to be so used and the person considers that an exemption from levy applies;
- (c) in a calendar year the honey is exported from Australia and the person who exports the honey considers that an exemption from charge applies.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

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

- (1) A person who is a charge payer for charge imposed on honey that is exported in a calendar year other than through an exporting agent is not required to give returns for quarters in the year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which such charge is imposed; and
  - (c) the Secretary grants the exemption under section 10.

- (2) The person may apply only if the person reasonably believes that the total amount of charge that the person will pay, or will be likely to pay, in relation to honey and the calendar year will be less than \$4,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

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

- (1) For the purposes of subclause 3-2(3), a person is not required to give returns for quarters in the calendar year if:
- (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on honey where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to honey and the calendar year will be less than \$4,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Part 1-2—Chickens and eggs

### Division 4—Introduction

#### 4-1 Simplified outline of this Part

##### *Laying chickens*

The laying chicken levy is to be collected.

The levy is generally payable, and returns are generally due, after the end of each calendar month.

There are no collection agents.

There are record-keeping obligations.

##### *Eggs*

The egg levy is to be collected.

The levy is payable, and returns are due, after the end of each calendar month.

There are collection agent obligations on persons who carry on operations in Australia through selling laying chickens.

There are record-keeping obligations.

##### *Meat chickens*

The meat chicken levy is to be collected.

The levy is generally payable, and returns are generally due, after the end of each calendar month.

There are no collection agents.

There are record-keeping obligations.

## Division 5—Laying chickens and eggs

### Subdivision 5-A—Laying chickens

#### 5-1 Obligations of levy payers

*When laying chicken levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed by clause 5-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on laying chickens that are hatched in a calendar month in a financial year at a hatchery in Australia, this table has effect.

Laying chicken levy		
Item	Matter	Rule
1	When is the levy due and payable?	(a) if the calendar month is the threshold calendar month in the financial year or any earlier calendar month in the year—on the last day of the second calendar month after the threshold calendar month; or  (b) if the calendar month is later than the threshold calendar month in the financial year—on the last day of the second calendar month after the later calendar month
2	To whom is the levy payable?	The Commonwealth

Note: For penalty for late payment, see section 9 of the Act.

- (2) The **threshold calendar month** in a financial year, in relation to a hatchery and laying chickens, is 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.
- (3) Laying chickens covered by subclause 5-2(2) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* are not counted for the purposes of subclause (2) of this clause.

*Giving monthly returns*

- (4) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause 5-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on laying chickens, this table has effect.

Monthly returns		
Item	Matter	Rule
1	Who must give a return for a calendar month in a financial year?	For laying chickens hatched in the threshold calendar month in the year or in a later calendar month in the year—the levy payer
2	When must the return be given?	(a) for the threshold calendar month in the year—before the end of the second

**Schedule 1** Animals and animal products

**Part 1-2** Chickens and eggs

**Division 5** Laying chickens and eggs

Clause 5-2

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**Monthly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		calendar month after the threshold calendar month; or (b) for a later calendar month in the year— before the end of the second calendar month after the later calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (5) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause 5-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on laying chickens, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the laying chickens
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 5-2 of this Schedule.

**5-2 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if laying chickens are hatched in a financial year at a hatchery in Australia and the proprietor of the hatchery considers that an exemption from levy applies under clause 5-2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The proprietor
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Schedule 1 Animals and animal products

Part 1-2 Chickens and eggs

Division 5 Laying chickens and eggs

Clause 5-3

**Subdivision 5-B—Eggs**

**5-3 Obligations of levy payers**

*When egg levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed by clause 5-6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on laying chickens that are purchased by the levy payer in a calendar month in a financial year; or
  - (b) levy imposed by clause 5-6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on laying chickens that are released from a hatchery into a commercial egg production facility in a calendar month in a financial year;
- this table has effect.

Egg levy		
Item	Matter	Rule
1	For laying chickens purchased, when is the levy due and payable?	On the last day of the next calendar month
2	For laying chickens released from a hatchery into a commercial egg production facility, when is the levy due and payable?	On the last day of the next calendar month
3	To whom is the levy payable?	The Commonwealth

- Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 5-4 of this Schedule.
- If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.
- Note 2: For when laying chickens are purchased, see clause 5-6 of this Schedule.
- Note 3: For penalty for late payment, see section 9 of the Act.

*Giving monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause 5-6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on laying chickens, this table has effect.

Monthly returns		
Item	Matter	Rule
1	Who must give a return for a calendar month in a financial year?	For laying chickens that are released from a hatchery into a commercial egg production facility in the month—the levy payer
2	When must the return be given?	Before the end of the next calendar month

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**Monthly returns**

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Item	Matter	Rule
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return</li> </ul>

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause 5-6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on laying chickens, this table has effect.

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**Record-keeping**

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Item	Matter	Rule
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent’s contact details); or</li> <li>(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the laying chickens</li> </ul>
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 5-5 of this Schedule.

**5-4 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed by clause 5-6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on laying chickens; and
  - (b) the laying chickens are purchased by the levy payer in a calendar month in a financial year from the proprietor of a hatchery in Australia.

Note: For when laying chickens are purchased, see clause 5-6 of this Schedule.

**Schedule 1** Animals and animal products

**Part 1-2** Chickens and eggs

**Division 5** Laying chickens and eggs

Clause 5-4

*Payment of equivalent amounts*

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the laying chickens?	The proprietor of the hatchery
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>Monthly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The proprietor of the hatchery
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The proprietor of the hatchery
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		laying chickens
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the laying chickens are purchased

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**5-5 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) laying chickens are purchased by a person in a financial year from the proprietor of a hatchery in Australia for use in the commercial production of eggs and the person considers that an exemption from levy applies under clause 5-7 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*; or
- (b) laying chickens are released from a hatchery into a commercial egg production facility in Australia in a financial year for keeping for use in the commercial production of eggs and the person keeping the chickens considers that an exemption from levy applies under clause 5-7 of that Schedule.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: For when laying chickens are purchased, see clause 5-6 of this Schedule.

**5-6 When are laying chickens purchased?**

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

## Division 6—Meat chickens

### 6-1 Obligations of levy payers

*When meat chicken levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed on meat chickens that are hatched in a calendar month in a financial year at a hatchery in Australia, this table has effect.

Meat chicken levy		
Item	Matter	Rule
1	When is the levy due and payable?	(a) if the calendar month is the threshold calendar month in the financial year or any earlier calendar month in the year—on the last day of the second calendar month after the threshold calendar month; or (b) if the calendar month is later than the threshold calendar month in the financial year—on the last day of the second calendar month after the later calendar month
2	To whom is the levy payable?	The Commonwealth

Note: For penalty for late payment, see section 9 of the Act.

- (2) The **threshold calendar month** in a financial year, in relation to a hatchery and meat chickens, is 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.
- (3) Meat chickens covered by subclause 6-2(2) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* are not counted for the purposes of subclause (2) of this clause.

*Giving monthly returns*

- (4) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on meat chickens, this table has effect.

Monthly returns		
Item	Matter	Rule
1	Who must give a return for a calendar month in a financial year?	For meat chickens hatched in the threshold calendar month in the year or in a later calendar month in the year—the levy payer
2	When must the return be given?	(a) for the threshold calendar month in the year—before the end of the second calendar month after the threshold calendar month; or (b) for a later calendar month in the year—before the end of the second calendar

**Monthly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		month after the later calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (5) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on meat chickens, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the meat chickens
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 6-2.

**6-2 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if meat chickens are hatched in a financial year at a hatchery in Australia and the proprietor of the hatchery considers that an exemption from levy applies.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The proprietor
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

**Schedule 1** Animals and animal products

**Part 1-2** Chickens and eggs

**Division 6** Meat chickens

Clause 6-2

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

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## **Part 1-3—Livestock**

### **Division 7—Introduction**

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

##### *Buffaloes*

The buffalo slaughter levy and buffalo export charge are to be collected.

The levy and charge are payable, and returns are due, after the end of each calendar month.

There are collection agent obligations on proprietors of abattoirs and exporting agents.

There are record-keeping obligations.

##### *Cattle*

The cattle slaughter levy, the cattle transaction levy, the cattle exporter charge and 2 cattle owner charges are to be collected.

The levies and charges are generally payable, and returns are generally due, after the end of each calendar month. For some cattle transactions, the cattle transaction levy is payable, and returns are due, after the end of each financial year.

There are collection agent obligations on selling agents, buying agents, business purchasers, proprietors of abattoirs or exporting agents.

There are record-keeping obligations.

##### *Deer*

The deer slaughter levy is to be collected.

The levy is payable, and returns are due, after the end of each calendar month.

There are collection agent obligations on proprietors of abattoirs.

There are record-keeping obligations.

##### *Goats*

The goat slaughter levy, the goat transaction levy, the goat exporter charge and 2 goat owner charges are to be collected.

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 7** Introduction

Clause 7-1

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The levies and charges are generally payable, and returns are generally due, after the end of each calendar month. For some goat transactions, the goat transaction levy is payable, and returns are due, after the end of each financial year.

There are collection agent obligations on selling agents, buying agents, business purchasers, proprietors of abattoirs or exporting agents.

There are record-keeping obligations.

*Horses*

The horse slaughter levy, thoroughbred horse levy and horse biosecurity response levy are to be collected.

The horse slaughter levy is payable, and returns are due, after the end of each calendar month. There are collection agent obligations on proprietors of abattoirs.

The thoroughbred horse levy on a mare is payable after the end of each period of 3 months beginning on 1 March, 1 June, 1 September or 1 December. The thoroughbred horse levy on a stallion is payable after the end of each period of 12 months beginning on 1 March.

The horse biosecurity response levy is payable, and returns are due, after the end of each calendar month. There are no collection agents.

There are record-keeping obligations.

*Pigs*

The pig slaughter levy is to be collected.

The levy is payable, and returns are due, after the end of each calendar month.

There are collection agent obligations on proprietors of abattoirs.

There are record-keeping obligations.

*Sheep and lambs*

The sheep and lambs slaughter levy, the sheep and lambs transaction levy, the sheep and lambs exporter charge and 2 sheep and lambs owner charges are to be collected.

The levies and charges are generally payable, and returns are generally due, after the end of each calendar month. For some sheep and lambs transactions, the sheep and lambs transaction levy is payable, and returns are due, after the end of each financial year.

There are collection agent obligations on selling agents, buying agents, business purchasers, proprietors of abattoirs or exporting agents.

There are record-keeping obligations.

## Division 8—Buffaloes

### Subdivision 8-A—Buffalo slaughter levy

#### 8-1 Obligations of levy payers

*When buffalo slaughter levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed on the slaughter of buffaloes in a calendar month, this table has effect.

Buffalo slaughter levy		
Item	Matter	Rule
1	When is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

Note 1: The levy payer is the person who owns the buffaloes at the time of the slaughter.  
If the levy payer is the proprietor of the abattoir, the proprietor needs to pay levy.  
If another person is the levy payer, the proprietor of the abattoir (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 8-2.  
If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on the slaughter of buffaloes, this table has effect.

Monthly returns		
Item	Matter	Rule
1	Who must give a return for a calendar month?	For buffaloes slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on the slaughter of buffaloes, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent’s contact details); or</li> <li>(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the buffaloes</li> </ul>
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 8-3.

## **8-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on the slaughter of buffaloes; and
  - (b) the buffaloes are slaughtered at an abattoir in a calendar month; and
  - (c) the proprietor of the abattoir is not the levy payer.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the buffaloes?	The proprietor of the abattoir
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 8** Buffaloes

Clause 8-3

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Note: For penalty for late payment, see section 11 of the Act.

*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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<b>Monthly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The proprietor of the abattoir
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The proprietor of the abattoir
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the buffaloes
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the buffaloes are slaughtered

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**8-3 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) buffaloes are slaughtered in Australia in a financial year at an abattoir for human consumption; and

- (b) the person who owns the buffaloes at the time of the slaughter considers that an exemption from levy applies under clause 8-2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Subdivision 8-B—Buffalo export charge

### 8-4 Obligations of charge payers

*When buffalo export charge due and payable*

- (1) For the purposes of section 8 of the Act, for charge imposed on buffaloes that are exported from Australia in a calendar month, this table has effect.

Buffalo export charge		
Item	Matter	Rule
1	For buffaloes exported through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
2	For buffaloes exported other than through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 8-5.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for charge imposed on buffaloes that are exported from Australia, this table has effect.

Monthly returns		
Item	Matter	Rule
1	Who must give a return for a calendar month?	For buffaloes exported in the month other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return</li> </ul>

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed on buffaloes that are exported from Australia, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if the buffaloes are exported through an exporting agent—contain details of the transaction involving that agent (including that agent’s contact details); or</li> <li>(b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the buffaloes</li> </ul>
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**8-5 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on an exporting agent if:
- (a) charge is imposed on buffaloes that are exported from Australia; and
  - (b) the buffaloes are exported in a calendar month through the exporting agent.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amount</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the charge payer, equal to the amount of the charge due for payment in relation to the buffaloes?	The exporting agent
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 8** Buffaloes

Clause 8-5

*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>Monthly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The exporting agent
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The exporting agent
2	What must the records cover?	The records must enable the exporting agent to substantiate the equivalent amount payable and paid by that agent in relation to the buffaloes
3	For how long must the exporting agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the buffaloes are exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**Division 9—Cattle****Subdivision 9-A—Cattle slaughter levy****9-1 Obligations of levy payers***When cattle slaughter levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed by clause 9-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of cattle, this table has effect.

<b>Cattle slaughter levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For cattle slaughtered in a calendar month, when is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

Note 1: The levy payer is:

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

If the levy payer is the proprietor of the abattoir, the proprietor needs to pay levy.

If another person is the levy payer, the proprietor of the abattoir (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 9-2 of this Schedule.

If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause 9-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of cattle, this table has effect.

<b>Monthly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a calendar month?	For cattle slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return:

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 9** Cattle

Clause 9-2

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**Monthly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(a) must be in the appropriate approved form and include the information required by that form; or
		(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause 9-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of cattle, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent’s contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the cattle
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

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Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 9-3 of this Schedule.

**9-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed by clause 9-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of cattle; and
  - (b) the cattle are slaughtered at an abattoir in a calendar month; and
  - (c) the proprietor of the abattoir is not the levy payer.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.
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**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the cattle?	The proprietor of the abattoir
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**Monthly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The proprietor of the abattoir
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return</li> </ul>

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The proprietor of the abattoir
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the cattle
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 9** Cattle

Clause 9-3

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		financial year in which the cattle are slaughtered

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**9-3 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) cattle are slaughtered in Australia in a financial year at an abattoir for human consumption; and
- (b) the following person considers that an exemption from levy applies under clause 9-2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*:
  - (i) if the hot carcase weight of the carcasses is determined by the proprietor of the abattoir—the person who owns the carcasses immediately after that hot carcase weight is determined;
  - (ii) otherwise—the person who owns the carcasses immediately after the slaughter.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**Subdivision 9-B—Cattle transaction levy****9-4 Obligations of levy payers***When cattle transaction levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed by subclause 9-6(1) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on each transaction entered into by which the ownership of cattle is transferred in a calendar month from one person to another; or
  - (b) levy imposed by subclause 9-6(2), (3) or (4) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter in Australia at an abattoir of cattle in a calendar month;
- this table has effect.

<b>Cattle transaction levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For cattle sold by the levy payer to a business purchaser (whether directly or through a selling agent or buying agent or both), other than a sale of cattle from one cattle producer to another cattle producer, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the transfer of ownership of the cattle occurred
2	For cattle slaughtered at an abattoir where the levy payer is not the proprietor of the abattoir, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the slaughter of the cattle occurred
3	For a transaction entered into by which the ownership of cattle is transferred from one person to another and the transaction: <ul style="list-style-type: none"> <li>(a) is not a sale of the cattle; or</li> <li>(b) is a sale of the cattle to a person who is not a business purchaser; or</li> <li>(c) is a sale of the cattle from one cattle producer to another cattle producer;</li> </ul> when is the levy due and payable?	On 31 October in the next financial year after the financial year in which the transfer of ownership of the cattle occurred
4	For cattle slaughtered at an abattoir where the levy payer is the proprietor of the abattoir, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the slaughter of the cattle occurred
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 9-5 of this Schedule.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 9** Cattle

Clause 9-4

money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For item 2, the proprietor of the abattoir is the collection agent.

Note 3: For penalty for late payment, see section 9 of the Act.

*Giving monthly or annual returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause 9-6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* in relation to cattle, this table has effect.

**Monthly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a calendar month?	For cattle slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	Who must give a return for a financial year?	For a transaction entered into by which the ownership of cattle is transferred from one person to another in the year and the transaction: (a) is not a sale of the cattle; or (b) is a sale of the cattle to a person who is not a business purchaser; or (c) is a sale of the cattle from one cattle producer to another cattle producer; the levy payer
3	When must the return be given?	(a) for a return for a calendar month—before the end of the second calendar month after the calendar month; or (b) for a return for a financial year—before the end of October in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause 9-6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* in relation to cattle, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent’s contact details); or</li> <li>(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the cattle</li> </ul>
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 9-6 of this Schedule.

**9-5 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if levy is imposed by clause 9-6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on:

- (a) 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 (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
- (b) 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*).

Paragraph (a) does not apply to a sale of cattle from one cattle producer to another cattle producer.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the cattle?	The following person: <ul style="list-style-type: none"> <li>(a) the liable collection agent in the sale case;</li> <li>(b) the proprietor of the abattoir in the slaughter case</li> </ul>
2	When is the equivalent amount due and payable?	On the last day of the second calendar month after the calendar month
3	To whom is the equivalent amount	The Commonwealth

Schedule 1 Animals and animal products

Part 1-3 Livestock

Division 9 Cattle

Clause 9-5

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
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payable?

Note: For penalty for late payment, see section 11 of the Act.

*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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**Monthly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The following person: (a) the liable collection agent in the sale case; (b) the proprietor of the abattoir in the slaughter case
2	When must the return be given?	Before the end of the second calendar month after the calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the proprietor of the abattoir in the slaughter case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the cattle
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the ownership of the

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		cattle is transferred or the cattle are slaughtered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**9-6 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if one of the following applies:

- (a) a transaction is entered into by which the ownership of cattle is transferred from one person to another in a financial year and the person who owns the cattle immediately before the transaction is entered into considers that an exemption from levy applies under clause 9-7 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*;
- (b) cattle are slaughtered in Australia at an abattoir in a financial year, where the cattle have been delivered to the abattoir other than because of a sale to the proprietor of the abattoir, and the person who owns the cattle immediately before the delivery considers that such an exemption from levy applies;
- (c) cattle are slaughtered in Australia at an abattoir in a financial year, where the cattle were purchased by the proprietor of the abattoir and held by that proprietor for a period of more than 60 days after the day of the purchase and before the day of the slaughter, and the proprietor of the abattoir considers that such an exemption from levy applies;
- (d) cattle are slaughtered in Australia at an abattoir in a financial year in any other circumstances and the person who owns the cattle at the time of the slaughter considers that such an exemption from levy applies.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person who considers that the exemption applies
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Subdivision 9-C—Cattle exporter charge

### 9-7 Obligations of charge payers

*When cattle exporter charge due and payable*

- (1) For the purposes of section 8 of the Act, for charge imposed by clause 9-1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on cattle that are exported from Australia, this table has effect.

Cattle exporter charge		
Item	Matter	Rule
1	For cattle exported in a calendar month through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
2	For cattle exported in a calendar month other than through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 9-8 of this Schedule.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for charge imposed by clause 9-1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on cattle that are exported from Australia, this table has effect.

Monthly returns		
Item	Matter	Rule
1	Who must give a return for a calendar month?	For cattle exported in the month other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an approved electronic system and include the information required by that system</li> </ul>

**Monthly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed by clause 9-1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on cattle that are exported from Australia, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if the cattle are exported through an exporting agent—contain details of the transaction involving that agent (including that agent’s contact details);</li> <li>or</li> <li>(b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the cattle</li> </ul>
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**9-8 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on an exporting agent if:
- (a) charge is imposed by clause 9-1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on cattle that are exported from Australia; and
  - (b) the cattle are exported in a calendar month through the exporting agent.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Payment of equivalent amount**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the charge payer, equal to the amount of the	The exporting agent

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 9** Cattle

Clause 9-8

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**Payment of equivalent amount**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
	charge due for payment in relation to the cattle?	
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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**Monthly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The exporting agent
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The exporting agent
2	What must the records cover?	The records must enable the exporting agent to substantiate the equivalent amount payable and paid by that agent in relation to the cattle
3	For how long must the exporting agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the cattle are exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Subdivision 9-D—Cattle owner charge

### 9-9 Obligations of charge payers

*When cattle owner charge due and payable*

- (1) For the purposes of section 8 of the Act, for charge imposed by subclause 9-5(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on cattle that are exported from Australia, this table has effect.

Cattle owner charge		
Item	Matter	Rule
1	For cattle exported in a calendar month through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
2	For cattle exported in a calendar month other than through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 9-10 of this Schedule.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for charge imposed by subclause 9-5(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on cattle that are exported from Australia, this table has effect.

Monthly returns		
Item	Matter	Rule
1	Who must give a return for a calendar month?	For cattle exported in the month other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an approved electronic system and include</li> </ul>

**Monthly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed by subclause 9-5(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on cattle that are exported from Australia, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if the cattle are exported through an exporting agent—contain details of the transaction involving that agent (including that agent’s contact details);</li> <li>or</li> <li>(b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the cattle</li> </ul>
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a charge exemption has record-keeping obligations, see clause 9-11 of this Schedule.

**9-10 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on an exporting agent if:
- (a) charge is imposed by subclause 9-5(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on cattle that are exported from Australia; and
  - (b) the cattle are exported in a calendar month through the exporting agent.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

Schedule 1 Animals and animal products

Part 1-3 Livestock

Division 9 Cattle

Clause 9-10

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**Payment of equivalent amount**

---

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the charge payer, equal to the amount of the charge due for payment in relation to the cattle?	The exporting agent
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

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Note: For penalty for late payment, see section 11 of the Act.

*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

---

**Monthly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The exporting agent
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

---

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

---

**Record-keeping**

---

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The exporting agent
2	What must the records cover?	The records must enable the exporting agent to substantiate the equivalent amount payable and paid by that agent in relation to the cattle
3	For how long must the exporting agent keep	Until the end of the period of 5 years

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**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
	the records?	beginning on the day after the end of the financial year in which the cattle are exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**9-11 Obligations of persons claiming charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) cattle are exported from Australia in a financial year; and
- (b) the person who owns the cattle immediately before they are loaded on the ship or aircraft in which they are exported considers that an exemption from charge applies under clause 9-6 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024*.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Division 10—Deer

### 10-1 Obligations of levy payers

#### *When deer slaughter levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed on the slaughter of deer in a calendar month, this table has effect.

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<b>Deer slaughter levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	When is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

---

- Note 1: The levy payer is the person who owns the deer at the time of the slaughter.
- If the levy payer is the proprietor of the abattoir, the proprietor needs to pay levy.
- If another person is the levy payer, the proprietor of the abattoir (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 10-2.
- If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

- Note 2: For penalty for late payment, see section 9 of the Act.

#### *Giving monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on the slaughter of deer, this table has effect.

---

<b>Monthly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a calendar month?	For deer slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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- Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on the slaughter of deer, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or</li> <li>(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the deer</li> </ul>
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 10-3.

**10-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on the slaughter of deer; and
  - (b) the deer are slaughtered at an abattoir in a calendar month; and
  - (c) the proprietor of the abattoir is not the levy payer.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the deer?	The proprietor of the abattoir
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 10** Deer

Clause 10-3

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*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

---

<b>Monthly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The proprietor of the abattoir
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The proprietor of the abattoir
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the deer
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the deer are slaughtered

---

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**10-3 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) deer are slaughtered in Australia in a financial year at an abattoir for human consumption; and
- (b) the person who owns the deer at the time of the slaughter considers that an exemption from levy applies under clause 10-2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

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**Record-keeping**

---

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Division 11—Goats

### Subdivision 11-A—Goat slaughter levy

#### 11-1 Obligations of levy payers

*When goat slaughter levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed by clause 11-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of goats, this table has effect.

Goat slaughter levy		
Item	Matter	Rule
1	For goats slaughtered in a calendar month, when is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

Note 1: The levy payer is:

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

If the levy payer is the proprietor of the abattoir, the proprietor needs to pay levy.

If another person is the levy payer, the proprietor of the abattoir (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 11-2 of this Schedule.

If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause 11-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of goats, this table has effect.

Monthly returns		
Item	Matter	Rule
1	Who must give a return for a calendar month?	For goats slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return:

**Monthly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(a) must be in the appropriate approved form and include the information required by that form; or
		(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause 11-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of goats, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent’s contact details); or</li> <li>(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the goats</li> </ul>
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 11-3 of this Schedule.

**11-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed by clause 11-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of goats; and
  - (b) the goats are slaughtered at an abattoir in a calendar month; and
  - (c) the proprietor of the abattoir is not the levy payer.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

Schedule 1 Animals and animal products

Part 1-3 Livestock

Division 11 Goats

Clause 11-2

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the goats?	The proprietor of the abattoir
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

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Note: For penalty for late payment, see section 11 of the Act.

*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

---

**Monthly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The proprietor of the abattoir
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

---

**Record-keeping**

---

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The proprietor of the abattoir
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the goats
3	For how long must the proprietor keep the	Until the end of the period of 5 years

---

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
	records?	beginning on the day after the end of the financial year in which the goats are slaughtered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**11-3 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if

- (a) goats are slaughtered in Australia in a financial year at an abattoir for human consumption; and
- (b) the following person considers that an exemption from levy applies under clause 11-2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*:
  - (i) if the hot carcase weight of the carcasses is determined by the proprietor of the abattoir—the person who owns the carcasses immediately after that hot carcase weight is determined;
  - (ii) otherwise—the person who owns the carcasses immediately after the slaughter.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Subdivision 11-B—Goat transaction levy

### 11-4 Obligations of levy payers

*When goat transaction levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed by subclause 11-6(1) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on each transaction entered into by which the ownership of goats is transferred in a calendar month from one person to another; or
  - (b) levy imposed by subclause 11-6(2), (3) or (4) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter in Australia at an abattoir of goats in a calendar month;
- this table has effect.

Goat transaction levy		
Item	Matter	Rule
1	For goats sold by the levy payer to a business purchaser (whether directly or through a selling agent or buying agent or both), other than a sale of goats from one goat producer to another goat producer, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the transfer of ownership of the goats occurred
2	For goats slaughtered at an abattoir where the levy payer is not the proprietor of the abattoir, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the slaughter of the goats occurred
3	For a transaction entered into by which the ownership of goats is transferred from one person to another and the transaction: (a) is not a sale of the goats; or (b) is a sale of the goats to a person who is not a business purchaser; or (c) is a sale of the goats from one goat producer to another goat producer; when is the levy due and payable?	On 31 October in the next financial year after the financial year in which the transfer of ownership of the goats occurred
4	For goats slaughtered at an abattoir where the levy payer is the proprietor of the abattoir, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the slaughter of the goats occurred
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 11-5 of this Schedule.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from

money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For item 2, the proprietor of the abattoir is the collection agent.

Note 3: For penalty for late payment, see section 9 of the Act.

*Giving monthly or annual returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause 11-6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* in relation to goats, this table has effect.

**Monthly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a calendar month?	For goats slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	Who must give a return for a financial year?	For a transaction entered into by which the ownership of goats is transferred from one person to another in the year and the transaction: <ul style="list-style-type: none"> <li>(a) is not a sale of the goats; or</li> <li>(b) is a sale of the goats to a person who is not a business purchaser; or</li> <li>(c) is a sale of the goats from one goat producer to another goat producer;</li> </ul> the levy payer
3	When must the return be given?	<ul style="list-style-type: none"> <li>(a) for a return for a calendar month—before the end of the second calendar month after the calendar month; or</li> <li>(b) for a return for a financial year—before the end of October in the next financial year</li> </ul>
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: <ul style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return</li> </ul>

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause 11-6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* in relation to goats, this table has effect.

Schedule 1 Animals and animal products

Part 1-3 Livestock

Division 11 Goats

Clause 11-5

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent’s contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the goats
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 11-6 of this Schedule.

**11-5 Obligations of collection agents**

(1) This clause sets out obligations that are imposed on a person if levy is imposed by clause 11-6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on:

- (a) a transaction entered into by which the ownership of goats is transferred in a calendar month because of a sale of the goats by the levy payer to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
- (b) 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*).

Paragraph (a) does not apply to a sale of goats from one goat producer to another goat producer.

*Payment of equivalent amounts*

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the goats?	The following person: (a) the liable collection agent in the sale case; (b) the proprietor of the abattoir in the slaughter case
2	When is the equivalent amount due and payable?	On the last day of the second calendar month after the calendar month

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**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**Monthly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The following person: (a) the liable collection agent in the sale case; (b) the proprietor of the abattoir in the slaughter case
2	When must the return be given?	Before the end of the second calendar month after the calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the proprietor of the abattoir in the slaughter case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the goats
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 11** Goats

Clause 11-6

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		financial year in which the ownership of the goats is transferred or the goats are slaughtered

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**11-6 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if one of the following applies:

- (a) a transaction is entered into by which the ownership of goats is transferred from one person to another in a financial year and the person who owns the goats immediately before the transaction is entered into considers that an exemption from levy applies under clause 11-7 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*;
- (b) goats are slaughtered in Australia at an abattoir in a financial year, where the goats have been delivered to the abattoir other than because of a sale to the proprietor of the abattoir, and the person who owns the goats immediately before the delivery considers that such an exemption from levy applies;
- (c) goats are slaughtered in Australia at an abattoir in a financial year, where the goats were purchased by the proprietor of the abattoir and held by that proprietor for a period of more than 30 days after the day of the purchase and before the day of the slaughter, and the proprietor of the abattoir considers that such an exemption from levy applies;
- (d) goats are slaughtered in Australia at an abattoir in a financial year in any other circumstances and the person who owns the goats at the time of the slaughter considers that such an exemption from levy applies.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person who considers that the exemption applies
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Subdivision 11-C—Goat exporter charge

### 11-7 Obligations of charge payers

*When goat exporter charge due and payable*

- (1) For the purposes of section 8 of the Act, for charge imposed by clause 11-1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on goats that are exported from Australia, this table has effect.

Goat exporter charge		
Item	Matter	Rule
1	For goats exported in a calendar month through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
2	For goats exported in a calendar month other than through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
3	To whom is the charge payable?	The Commonwealth

- Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 11-8 of this Schedule.
- If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.
- Note 2: For penalty for late payment, see section 9 of the Act.

*Giving monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for charge imposed by clause 11-1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on goats that are exported from Australia, this table has effect.

Monthly returns		
Item	Matter	Rule
1	Who must give a return for a calendar month?	For goats exported in the month other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an approved electronic system and include the information required by that system</li> </ul>

Schedule 1 Animals and animal products

Part 1-3 Livestock

Division 11 Goats

Clause 11-8

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**Monthly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		to be included in the return
Note:	Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.	
<i>Making and keeping records</i>		
(3)	For the purposes of paragraph 59(2)(b) of the Act, for charge imposed by clause 11-1 of Schedule 1 to the <i>Primary Industries (Customs) Charges Regulations 2024</i> on goats that are exported from Australia, this table has effect.	

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must: (a) if the goats are exported through an exporting agent—contain details of the transaction involving that agent (including that agent’s contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the goats
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed
Note:	Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.	

**11-8 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on an exporting agent if:
- (a) charge is imposed by clause 11-1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on goats that are exported from Australia; and
  - (b) the goats are exported in a calendar month through the exporting agent.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

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**Payment of equivalent amount**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the charge payer, equal to the amount of the	The exporting agent

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**Payment of equivalent amount**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
	charge due for payment in relation to the goats?	
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**Monthly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The exporting agent
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return</li> </ul>

Note: Section 17 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The exporting agent
2	What must the records cover?	The records must enable the exporting agent to substantiate the equivalent amount payable and paid by that agent in relation to the goats
3	For how long must the exporting agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the goats are exported

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 11** Goats

Clause 11-8

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**Subdivision 11-D—Goat owner charge****11-9 Obligations of charge payers***When goat owner charge due and payable*

- (1) For the purposes of section 8 of the Act, for charge imposed by subclause 11-5(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on goats that are exported from Australia, this table has effect.

<b>Goat owner charge</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For goats exported in a calendar month through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
2	For goats exported in a calendar month other than through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 11-10 of this Schedule.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for charge imposed by subclause 11-5(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on goats that are exported from Australia, this table has effect.

<b>Monthly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a calendar month?	For goats exported in the month other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an</li> </ul>

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 11** Goats

Clause 11-10

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**Monthly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed by subclause 11-5(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on goats that are exported from Australia, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must: (a) if the goats are exported through an exporting agent—contain details of the transaction involving that agent (including that agent’s contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the goats
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a charge exemption has record-keeping obligations, see clause 11-11 of this Schedule.

**11-10 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on an exporting agent if:
- (a) charge is imposed by subclause 11-5(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on goats that are exported from Australia; and
  - (b) the goats are exported in a calendar month through the exporting agent.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Payment of equivalent amount**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the charge payer, equal to the amount of the charge due for payment in relation to the goats?	The exporting agent
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**Monthly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The exporting agent
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return</li> </ul>

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The exporting agent
2	What must the records cover?	The records must enable the exporting agent to substantiate the equivalent amount payable and paid by that agent in relation to the goats
3	For how long must the exporting agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 11** Goats

Clause 11-11

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**Record-keeping**

---

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		financial year in which the goats are exported

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**11-11 Obligations of persons claiming charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) goats are exported from Australia in a financial year; and
- (b) the person who owns the goats immediately before they are loaded on the ship or aircraft in which they are exported considers that an exemption from charge applies under clause 11-6 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024*.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**Division 12—Horses****Subdivision 12-A—Horse slaughter levy****12-1 Obligations of levy payers***When horse slaughter levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed by clause 12-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of horses in a calendar month, this table has effect.

<b>Horse slaughter levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	When is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

- Note 1: The levy payer is the person who owns the carcasses immediately after the slaughter.
- If the levy payer is the proprietor of the abattoir, the proprietor needs to pay levy.
- If another person is the levy payer, the proprietor of the abattoir (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 12-2 of this Schedule.
- If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

- Note 2: For penalty for late payment, see section 9 of the Act.

*Giving monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause 12-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of horses, this table has effect.

<b>Monthly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a calendar month?	For horses slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an approved electronic system and include</li> </ul>

Schedule 1 Animals and animal products

Part 1-3 Livestock

Division 12 Horses

Clause 12-2

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**Monthly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause 12-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of horses, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent’s contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the horses
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

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Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 12-3 of this Schedule.

**12-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed by clause 12-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of horses; and
  - (b) the horses are slaughtered at an abattoir in a calendar month; and
  - (c) the proprietor of the abattoir is not the levy payer.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the	The proprietor of the abattoir

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**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
	<i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the horses?	
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**Monthly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The proprietor of the abattoir
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return</li> </ul>

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The proprietor of the abattoir
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the horses
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the horses are slaughtered

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 12** Horses

Clause 12-3

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**12-3 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) horses are slaughtered in Australia in a financial year at an abattoir for human consumption; and
- (b) the person who owns the carcasses immediately after the slaughter considers that an exemption from levy applies under clause 12-2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

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<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**Subdivision 12-B—Thoroughbred horse levy****12-4 Obligations of levy payers***When thoroughbred horse levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) 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; or
  - (b) 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 table has effect.

<b>Thoroughbred horse levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For a mare, when is the levy due and payable?	On the last day of the first calendar month after the end of the 3-month period
2	For a stallion, when is the levy due and payable?	On 31 March in the next period of 12 months beginning on 1 March
3	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, Racing Australia (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 12-5.

If Racing Australia pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows Racing Australia to deduct amounts from money received by Racing Australia on behalf of the levy payer or money payable by Racing Australia to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*Making and keeping records*

- (2) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on a thoroughbred horse that is a mare or a stallion, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must contain details of the transaction involving Racing Australia (including Racing Australia's contact details)
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the period of 12 months beginning on 1 March in which the levy is imposed

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 12** Horses

Clause 12-5

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**12-5 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on Racing Australia if:
- (a) levy is 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; or
  - (b) levy is 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.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the mare or stallion?	Racing Australia
2	When is the equivalent amount due and payable?	(a) for a mare—on the last day of the first calendar month after the end of the 3-month period; or (b) for a stallion—on 31 March in the next period of 12 months beginning on 1 March
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving 3-monthly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>3-monthly or annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For a mare, who must give a return for the 3-month period?	Racing Australia
2	For a stallion, who must give a return for the 12-month period?	Racing Australia
3	When must the return be given?	(a) for a return for the 3-month period—before the end of the first calendar month after the end of the period; or (b) for a return for the 12-month period—before the end of March in the next period of 12 months beginning on

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**3-monthly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		1 March
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	Racing Australia
2	What must the records cover?	The records must enable Racing Australia to substantiate the equivalent amount payable and paid by Racing Australia in relation to the mare or stallion
3	For how long must Racing Australia keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 12-month period beginning on 1 March in which the mare return or declaration of service is lodged

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Subdivision 12-C—Horse biosecurity response levy

### 12-6 Obligations of levy payers

#### *When horse biosecurity response levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed by clause 12-10 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on a disposal of manufactured feed or worm treatment in a calendar month, this table has effect.

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Horse biosecurity response levy		
Item	Matter	Rule
1	When is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

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Note: For penalty for late payment, see section 9 of the Act.

#### *Giving monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause 12-10 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on a disposal of manufactured feed or worm treatment, this table has effect.

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Monthly returns		
Item	Matter	Rule
1	Who must give a return for a calendar month?	For a disposal that occurs in the month—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

#### *Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause 12-10 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on a disposal of manufactured feed or worm treatment, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the disposal
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**12-7 Application provisions**

- (1) This Subdivision applies in relation to levy imposed by clause 12-10 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on a disposal of manufactured feed only if the rate of the levy on the disposal is greater than nil.
- (2) This Subdivision applies in relation to levy imposed by clause 12-10 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on a disposal of worm treatment only if the rate of the levy on the disposal is greater than nil.

## Division 13—Pigs

### 13-1 Obligations of levy payers

#### *When pig slaughter levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed on the slaughter of pigs in a calendar month, this table has effect.

<b>Pig slaughter levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	When is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

- Note 1: The levy payer is the person who owns the pigs at the time of the slaughter.
- If the levy payer is the proprietor of the abattoir, the proprietor needs to pay levy.
- If another person is the levy payer, the proprietor of the abattoir (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 13-2.
- If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

- Note 2: For penalty for late payment, see section 9 of the Act.

#### *Giving monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on the slaughter of pigs, this table has effect.

<b>Monthly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a calendar month?	For pigs slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

- Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on the slaughter of pigs, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent’s contact details); or</li> <li>(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the pigs</li> </ul>
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 13-3.

**13-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on the slaughter of pigs; and
  - (b) the pigs are slaughtered at an abattoir in a calendar month; and
  - (c) the proprietor of the abattoir is not the levy payer.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the pigs?	The proprietor of the abattoir
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 13** Pigs

Clause 13-3

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*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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<b>Monthly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The proprietor of the abattoir
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The proprietor of the abattoir
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the pigs
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the pigs are slaughtered

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**13-3 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) pigs are slaughtered in Australia in a financial year at an abattoir for human consumption; and
- (b) the person who owns the pigs at the time of the slaughter considers that an exemption from levy applies under clause 13-2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Division 14—Sheep and lambs

### Subdivision 14-A—Sheep and lambs slaughter levy

#### 14-1 Obligations of levy payers

*When sheep and lambs slaughter levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed by clause 14-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of sheep or lambs, this table has effect.

Sheep and lambs slaughter levy		
Item	Matter	Rule
1	For sheep or lambs slaughtered in a calendar month, when is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

Note 1: The levy payer is:

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

If the levy payer is the proprietor of the abattoir, the proprietor needs to pay levy.

If another person is the levy payer, the proprietor of the abattoir (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 14-2 of this Schedule.

If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause 14-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of sheep or lambs, this table has effect.

Monthly returns		
Item	Matter	Rule
1	Who must give a return for a calendar month?	For sheep or lambs slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return:

**Monthly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(a) must be in the appropriate approved form and include the information required by that form; or
		(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause 14-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of sheep or lambs, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent’s contact details); or</li> <li>(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the sheep or lambs</li> </ul>
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 14-3 of this Schedule.

**14-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed by clause 14-1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of sheep or lambs; and
  - (b) the sheep or lambs are slaughtered at an abattoir in a calendar month; and
  - (c) the proprietor of the abattoir is not the levy payer.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 14** Sheep and lambs

Clause 14-2

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the sheep or lambs?	The proprietor of the abattoir
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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**Monthly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The proprietor of the abattoir
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The proprietor of the abattoir
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the sheep or lambs
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the

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**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		financial year in which the sheep or lambs are slaughtered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**14-3 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if

- (a) sheep or lambs are slaughtered in Australia in a financial year at an abattoir for human consumption; and
- (b) the following person considers that an exemption from levy applies under clause 14-2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*:
  - (i) if the hot carcase weight of the carcasses is determined by the proprietor of the abattoir—the person who owns the carcasses immediately after that hot carcase weight is determined;
  - (ii) otherwise—the person who owns the carcasses immediately after the slaughter.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person.
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Subdivision 14-B—Sheep and lambs transaction levy

### 14-4 Obligations of levy payers

*When sheep and lambs transaction levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed by subclause 14-6(1) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on each transaction entered into by which the ownership of sheep or lambs is transferred in a calendar month from one person to another; or
  - (b) levy imposed by subclause 14-6(2), (3) or (4) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter in Australia at an abattoir of sheep or lambs in a calendar month;
- this table has effect.

Sheep and lambs transaction levy		
Item	Matter	Rule
1	For sheep or lambs sold by the levy payer to a business purchaser (whether directly or through a selling agent or buying agent or both), other than a sale of sheep or lambs from one sheep or lambs producer to another sheep or lambs producer, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the transfer of ownership of the sheep or lambs occurred
2	For sheep or lambs slaughtered at an abattoir where the levy payer is not the proprietor of the abattoir, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the slaughter of the sheep or lambs occurred
3	For a transaction entered into by which the ownership of sheep or lambs is transferred from one person to another and the transaction: (a) is not a sale of the sheep or lambs; or (b) is a sale of the sheep or lambs to a person who is not a business purchaser; or (c) is a sale of the sheep or lambs from one sheep or lambs producer to another sheep or lambs producer; when is the levy due and payable?	On 31 October in the next financial year after the financial year in which the transfer of ownership of the sheep or lambs occurred
4	For sheep or lambs slaughtered at an abattoir where the levy payer is the proprietor of the abattoir, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the slaughter of the sheep or lambs occurred
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 14-5 of this Schedule.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For item 2, the proprietor of the abattoir is the collection agent.

Note 3: For penalty for late payment, see section 9 of the Act.

*Giving monthly or annual returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause 14-6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* in relation to sheep or lambs, this table has effect

**Monthly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a calendar month?	For sheep or lambs slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	Who must give a return for a financial year?	For a transaction entered into by which the ownership of sheep or lambs is transferred from one person to another in the year and the transaction: (a) is not a sale of the sheep or lambs; or (b) is a sale of the sheep or lambs to a person who is not a business purchaser; or (c) is a sale of the sheep or lambs from one sheep or lambs producer to another sheep or lambs producer; the levy payer
3	When must the return be given?	(a) for a return for a calendar month—before the end of the second calendar month after the calendar month; or (b) for a return for a financial year—before the end of October in the next financial year.
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Schedule 1 Animals and animal products

Part 1-3 Livestock

Division 14 Sheep and lambs

Clause 14-5

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause 14-6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* in relation to sheep or lambs, this table has effect.

Record-keeping		
Item	Matter	Rule
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent’s contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the sheep or lambs
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 14-6 of this Schedule.

**14-5 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if levy is imposed by clause 14-6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on:
- (a) 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 (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) 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*).

Paragraph (a) does not apply to a sale of sheep or lambs from one sheep or lambs producer to another sheep or lambs producer.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	Matter	Rule
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy	The following person: (a) the liable collection agent in the sale case;

**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
	payer, equal to the amount of the levy due for payment in relation to the sheep or lambs?	(b) the proprietor of the abattoir in the slaughter case
2	When is the equivalent amount due and payable?	On the last day of the second calendar month after the calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**Monthly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The following person: (a) the liable collection agent in the sale case; (b) the proprietor of the abattoir in the slaughter case
2	When must the return be given?	Before the end of the second calendar month after the calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the proprietor of the abattoir in the slaughter case
2	What must the records cover?	The records must enable the person to

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 14** Sheep and lambs

Clause 14-6

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		substantiate the equivalent amount payable and paid by the person in relation to the sheep or lambs
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the ownership of the sheep or lambs is transferred or the sheep or lambs are slaughtered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**14-6 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if one of the following applies:

- (a) a transaction is entered into by which the ownership of sheep or lambs is transferred from one person to another in a financial year and the person who owns the sheep or lambs immediately before the transaction is entered into considers that an exemption from levy applies under clause 14-7 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*;
- (b) sheep or lambs are slaughtered in Australia at an abattoir in a financial year, 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 person who owns the sheep or lambs immediately before the delivery considers that such an exemption from levy applies;
- (c) sheep or lambs are slaughtered in Australia at an abattoir in a financial year, where the sheep or lambs were purchased by the proprietor of the abattoir and held by that proprietor for a period of more than 30 days after the day of the purchase and before the day of the slaughter, and the proprietor of the abattoir considers that such an exemption from levy applies;
- (d) sheep or lambs are slaughtered in Australia at an abattoir in a financial year in any other circumstances and the person who owns the sheep or lambs at the time of the slaughter considers that such an exemption from levy applies.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person who considers that the exemption applies
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Subdivision 14-C—Sheep and lambs exporter charge

### 14-7 Obligations of charge payers

*When sheep and lambs exporter charge due and payable*

- (1) For the purposes of section 8 of the Act, for charge imposed by clause 14-1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on sheep or lambs that are exported from Australia, this table has effect.

Sheep and lambs exporter charge		
Item	Matter	Rule
1	For sheep or lambs exported in a calendar month through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
2	For sheep or lambs exported in a calendar month other than through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 14-8 of this Schedule.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for charge imposed by clause 14-1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on sheep or lambs that are exported from Australia, this table has effect.

Monthly returns		
Item	Matter	Rule
1	Who must give a return for a calendar month?	For sheep or lambs exported in the month other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or

**Monthly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed by clause 14-1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on sheep or lambs that are exported from Australia, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if the sheep or lambs are exported through an exporting agent—contain details of the transaction involving that agent (including that agent’s contact details); or</li> <li>(b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the sheep or lambs</li> </ul>
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**14-8 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on an exporting agent if:
- (a) charge is imposed by clause 14-1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on sheep or lambs that are exported from Australia; and
  - (b) the sheep or lambs are exported in a calendar month through the exporting agent.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 14** Sheep and lambs

Clause 14-8

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**Payment of equivalent amount**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the charge payer, equal to the amount of the charge due for payment in relation to the sheep or lambs?	The exporting agent
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

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Note: For penalty for late payment, see section 11 of the Act.

*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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**Monthly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The exporting agent
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The exporting agent
2	What must the records cover?	The records must enable the exporting agent to substantiate the equivalent amount payable and paid by that agent in relation to the sheep or lambs
3	For how long must the exporting agent keep	Until the end of the period of 5 years

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
	the records?	beginning on the day after the end of the financial year in which the sheep or lambs are exported

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Subdivision 14-D—Sheep and lambs owner charge

### 14-9 Obligations of charge payers

*When sheep and lambs owner charge due and payable*

- (1) For the purposes of section 8 of the Act, for charge imposed by subclause 14-5(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on sheep or lambs that are exported from Australia, this table has effect.

Sheep and lambs owner charge		
Item	Matter	Rule
1	For sheep or lambs exported in a calendar month through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
2	For sheep or lambs exported in a calendar month other than through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 14-10 of this Schedule.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for charge imposed by subclause 14-5(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on sheep or lambs that are exported from Australia, this table has effect.

Monthly returns		
Item	Matter	Rule
1	Who must give a return for a calendar month?	For sheep or lambs exported in the month other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information

**Monthly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed by subclause 14-5(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on sheep or lambs that are exported from Australia, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must: (a) if the sheep or lambs are exported through an exporting agent—contain details of the transaction involving that agent (including that agent’s contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the sheep or lambs
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a charge exemption has record-keeping obligations, see clause 14-11 of this Schedule.

**14-10 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on an exporting agent if:
- charge is imposed by subclause 14-5(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on sheep or lambs that are exported from Australia; and
  - the sheep or lambs are exported in a calendar month through the exporting agent.

**Schedule 1** Animals and animal products

**Part 1-3** Livestock

**Division 14** Sheep and lambs

Clause 14-10

*Payment of equivalent amounts*

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amount</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the charge payer, equal to the amount of the charge due for payment in relation to the sheep or lambs?	The exporting agent
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>Monthly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The exporting agent
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The exporting agent
2	What must the records cover?	The records must enable the exporting agent to substantiate the equivalent amount

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		payable and paid by that agent in relation to the sheep or lambs
3	For how long must the exporting agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the sheep or lambs are exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**14-11 Obligations of persons claiming charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) sheep or lambs are exported from Australia in a financial year; and
- (b) the person who owns the sheep or lambs immediately before they are loaded on the ship or aircraft in which they are exported considers that an exemption from charge applies under clause 14-6 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024*.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Part 1-4—Livestock products

### Division 15—Introduction

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

##### *Whole milk*

The dairy produce levy is to be collected.

The levy is payable, and returns are due, after the end of each calendar month. An annual return also needs to be given.

There are collection agent obligations on proprietors of processing establishments, selling agents, buying agents or business purchasers.

There are record-keeping obligations.

##### *Goat fibre*

The goat fibre levy is to be collected.

The levy is generally payable, and returns are generally due, after the end of each quarter in a calendar year.

There are collection agent obligations on selling agents, buying agents or business purchasers.

There are record-keeping obligations.

##### *Wool*

The wool levy and wool export charge are to be collected.

The levy is generally payable, and returns are generally due, after the end of each calendar month in a financial year. However, in certain circumstances levy payers may be able to give an annual return and pay the levy after the end of the financial year. The charge is payable, and returns are due, after the end of each calendar month.

There are collection agent obligations on selling agents, buying agents, business purchasers or exporting agents.

There are record-keeping obligations.

## Division 16—Dairy produce

### 16-1 Obligations of levy payers

#### *When dairy produce levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on whole milk that is delivered to a processing establishment in Australia in a calendar month; or
  - (b) levy imposed on whole milk that is sold by the levy payer in a calendar month to a business purchaser (whether directly or through a selling agent or buying agent or both); or
  - (c) levy imposed on whole milk that is processed by the levy payer in a calendar month;
- this table has effect.

<b>Dairy produce levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For whole milk that is delivered to a processing establishment, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the delivery occurred
2	For whole milk that is sold, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the sale occurred
3	For whole milk that is processed, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the processing occurred
4	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 16-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

#### *Giving monthly and annual returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on whole milk, this table has effect.

<b>Monthly and annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a calendar month?	For whole milk processed in the month (the <b>processing month</b> ) by the levy payer—the levy payer

**Schedule 1** Animals and animal products

**Part 1-4** Livestock products

**Division 16** Dairy produce

Clause 16-2

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**Monthly and annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
2	Who must give a return for a financial year?	For whole milk processed in the year by the levy payer—the levy payer
3	When must the return be given?	(a) for a return for the processing month—before the end of the second calendar month after the processing month; and (b) for a return for a financial year—before the end of July in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on whole milk, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent’s contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the whole milk
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 16-3.

**16-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:

- (a) levy is imposed on whole milk that is delivered to a processing establishment in Australia in a calendar month (the **relevant month**) in a financial year by or on behalf of the levy payer (the **delivery case**); or
- (b) levy is imposed on whole milk that is sold by the levy payer in a calendar month (the **relevant month**) in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the **sale case**).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <b>equivalent amount</b> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the whole milk?	The following person: (a) the proprietor of the processing establishment in the delivery case; (b) the liable collection agent in the sale case
2	When is the equivalent amount due and payable?	On the last day of the second calendar month after the relevant month
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of **liable collection agent** in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving monthly and annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>Monthly and annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the relevant month?	The following person: (a) the proprietor of the processing establishment in the delivery case; (b) the liable collection agent in the sale case
2	Who must give a return for the financial year?	The following person: (a) the proprietor of the processing establishment in the delivery case; (b) the liable collection agent in the sale case
3	When must the return be given?	(a) for a return for the relevant month—before the end of the second calendar month after the relevant month; and (b) for a return for the financial year—before the end of July in the next financial year

**Schedule 1** Animals and animal products

**Part 1-4** Livestock products

**Division 16** Dairy produce

Clause 16-3

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**Monthly and annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the proprietor of the processing establishment in the delivery case; (b) the liable collection agent in the sale case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the whole milk
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the whole milk is delivered or sold

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**16-3 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) whole milk is produced in Australia and that milk is delivered to a processing establishment in Australia in a financial year by or on behalf of the person who owns that milk immediately after it is produced and the person considers that an exemption from levy applies; or
- (b) whole milk is produced in Australia and that milk is sold in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) by the person who owns that milk immediately after it is produced and the person considers that an exemption from levy applies; or

- (c) whole milk is produced in Australia and that milk is processed in a financial year by the person who owns that milk immediately after it is produced and the person considers that an exemption from levy applies.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the relevant person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Division 17—Goat fibre

### 17-1 Obligations of levy payers

*When goat fibre levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on goat fibre that is sold by the levy payer in a quarter in a calendar year; or
  - (b) levy imposed on goat fibre that is used by the levy payer in a quarter in a calendar year in the production of other goods;
- this table has effect.

Goat fibre levy		
Item	Matter	Rule
1	For goat fibre sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the quarter is the threshold quarter in the calendar year or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or</li> <li>(b) if the quarter is later than the threshold quarter in the calendar year—on the last day of the first calendar month after the end of the later quarter</li> </ul>
2	For goat fibre sold other than to a business purchaser, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the quarter is the threshold quarter in the calendar year or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or</li> <li>(b) if the quarter is later than the threshold quarter in the calendar year—on the last day of the first calendar month after the end of the later quarter</li> </ul>
3	For goat fibre used by the levy payer in the production of other goods, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the quarter is the threshold quarter in the calendar year or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or</li> <li>(b) if the quarter is later than the threshold quarter in the calendar year—on the last day of the first calendar month after the end of the later quarter</li> </ul>
4	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 17-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*Threshold quarter*

- (2) The **threshold quarter** in a calendar year, for a levy payer, is the first quarter in that year at the end of which the sum of the following is \$50 or more:
- (a) the total value of goat fibre that is sold by the levy payer in that year;
  - (b) the total value of goat fibre that is used by the levy payer in that year in the production of other goods.

Work out the value of goat fibre in accordance with Division 17 of Part 1-4 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

*Giving quarterly returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on goat fibre, this table has effect.

<b>Quarterly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a calendar year?	The following person: <ol style="list-style-type: none"> <li>(a) for goat fibre sold by the levy payer in the threshold quarter in the year or in a later quarter in the year other than to a business purchaser—the levy payer;</li> <li>(b) for goat fibre used by the levy payer in the threshold quarter in the year or in a later quarter in the year in the production of other goods—the levy payer</li> </ol>
2	When must the return be given?	Before the end of the first calendar month after the end of the threshold quarter or later quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ol style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return</li> </ol>

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on goat fibre, this table has effect.

Schedule 1 Animals and animal products

Part 1-4 Livestock products

Division 17 Goat fibre

Clause 17-2

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent’s contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the goat fibre
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 17-3.

**17-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if levy is imposed on goat fibre that is sold by the levy payer in a quarter in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the goat fibre?	The liable collection agent
2	When is the equivalent amount due and payable?	(a) if the quarter is the threshold quarter in the calendar year for the levy payer or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or (b) if the quarter is later than the threshold quarter in the calendar year—on the last day of the first calendar month after the end of the later quarter
3	To whom is the equivalent amount payable?	The Commonwealth

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Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For the definition of *threshold quarter*, see subclause 17-1(2).

Note 3: For penalty for late payment, see section 11 of the Act.

### *Giving quarterly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>Quarterly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The liable collection agent, where the quarter is the threshold quarter in the calendar year for the levy payer or a later quarter in the year
2	When must the return be given?	Before the end of the first calendar month after the end of the threshold quarter or later quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return</li> </ul>

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

### *Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The liable collection agent
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the goat fibre
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the goat fibre is sold

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**Schedule 1** Animals and animal products

**Part 1-4** Livestock products

**Division 17** Goat fibre

Clause 17-3

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**17-3 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if goat fibre is harvested from a live goat in Australia and in a calendar year the goat fibre is sold, or used in the production of other goods, by the person who owns the goat fibre immediately after it is harvested and the person considers that an exemption from levy applies.

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<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**Division 18—Wool****18-1 Obligations of levy payers or charge payers***When wool levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on wool that is sold by the levy payer in a calendar month in a financial year; or
  - (b) levy imposed on wool that is used by the levy payer in a calendar month in a financial year in the production of other goods;
- this table has effect.

<b>Wool levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For wool sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the liable collection agent must give a return for the calendar month under subclause 18-2(3)—on the last day of the next calendar month; or</li> <li>(b) if the liable collection agent must give a return for the financial year under subclause 18-2(3)—on 31 August in the next financial year</li> </ul>
2	For wool sold other than to a business purchaser, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the levy payer must give a return for the calendar month under subclause (3)—on the last day of the next calendar month; or</li> <li>(b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year</li> </ul>
3	For wool used by the levy payer in the production of other goods, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the levy payer must give a return for the calendar month under subclause (3)—on the last day of the next calendar month; or</li> <li>(b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year</li> </ul>
4	To whom is the levy payable?	The Commonwealth
	Note 1:	For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 18-2.  If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.
	Note 2:	For penalty for late payment, see section 9 of the Act.

**Schedule 1** Animals and animal products

**Part 1-4** Livestock products

**Division 18** Wool

Clause 18-1

*When wool export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on wool that is exported from Australia in a calendar month in a financial year, this table has effect.

<b>Wool export charge</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For wool exported through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
2	For wool exported other than through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 18-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving monthly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on wool, this table has effect.

<b>Monthly or annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a calendar month in a financial year?	The following person: (a) for wool sold by the levy payer in the month other than to a business purchaser—the levy payer, unless the levy payer has an exemption from giving returns for calendar months in the year; (b) for wool used by the levy payer in the month in the production of other goods—the levy payer, unless the levy payer has an exemption from giving returns for calendar months in the year; (c) for wool exported in the month other than through an exporting agent—the charge payer
2	Who must give a return for a financial year?	The levy payer for wool who has an exemption from giving returns for calendar months in the year
3	When must the return be given?	(a) for a return for a calendar month—before the end of the next calendar

**Monthly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		month; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving monthly returns, see clause 18-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on wool, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or the charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the wool
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the wool
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the

Schedule 1 Animals and animal products

Part 1-4 Livestock products

Division 18 Wool

Clause 18-2

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		financial year in which the levy or charge is imposed
Note 1:	Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.	
Note 2:	A person claiming a levy or charge exemption has record-keeping obligations, see clause 18-3.	

**18-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on wool that is sold by the levy payer in a calendar month in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) charge is imposed on wool that is exported from Australia in a calendar month in a financial year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the wool?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) in the sale case: (i) if the liable collection agent must give a return for the month under subclause (3)—on the last day of the next calendar month; or (ii) if the liable collection agent must give a return for the financial year under subclause (3)—on 31 August in the next financial year; or (b) in the export case—on the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving monthly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**Monthly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The following person: (a) the liable collection agent in the sale case, unless the agent has an exemption from giving returns for calendar months in the financial year; (b) the exporting agent in the export case
2	Who must give a return for the financial year?	The liable collection agent in the sale case if the agent has an exemption from giving returns for calendar months in the year
3	When must the return be given?	(a) for a return for a calendar month—before the end of the next calendar month; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving monthly returns, see clause 18-5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the wool
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the wool is sold or

Schedule 1 Animals and animal products

Part 1-4 Livestock products

Division 18 Wool

Clause 18-3

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**Record-keeping**

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Item	Matter	Rule
		exported

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**18-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) wool is harvested from a live sheep or lamb in Australia and in a financial year the wool is sold, or used in the production of other goods, by the person who owns the wool immediately after it is harvested and the person considers that an exemption from levy applies; or
- (b) wool is harvested from a live sheep or lamb in Australia and in a financial year the wool is exported from Australia and the person who exports the wool considers that an exemption from charge applies.

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**Record-keeping**

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Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

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

- (1) A person who:
  - (a) is a levy payer for levy imposed on wool that is sold by the levy payer in a financial year other than to a business purchaser; or
  - (b) is a levy payer for levy imposed on wool that is used by the levy payer in a financial year in the production of other goods;is not required to give returns for calendar months in the year if:
  - (c) the person applies to the Secretary for an exemption from the requirement to give returns for calendar months in the year; and
  - (d) the person applies before the end of the first calendar month in the year in which such levy is imposed; and
  - (e) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total amount of levy that the person will pay, or will be likely to pay, in relation to wool and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

### **18-5 Process for obtaining exemption from giving monthly returns—collection agents**

- (1) For the purposes of subclause 18-2(3), the person who is the liable collection agent in the sale case is not required to give returns for calendar months in the financial year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for calendar months in the year; and
  - (b) the person applies before the end of the first calendar month in the year in which levy is imposed on wool where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.

Note: Under subclause 18-2(3), the exporting agent in the export case must give monthly returns.

- (2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to levy imposed on wool and to the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Part 1-5—Other animals

### Division 19—Introduction

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

##### *Farmed prawns*

The farmed prawns levy, white spot disease repayment levy, farmed prawns export charge and white spot disease repayment export charge are to be collected.

The levies and charges are generally payable, and returns are generally due, after the end of each quarter in a financial year. However, in certain circumstances levy payers or charge payers may be able to give an annual return and pay the levies or charges after the end of the financial year.

There are collection agent obligations on exporting agents.

There are record-keeping obligations.

##### *Game animals*

The game animal processing levy is to be collected.

The levy is payable, and returns are due, after the end of each calendar month.

There are no collection agents.

There are record-keeping obligations.

##### *Macropods*

The macropod processing levy is to be collected.

The levy is generally payable, and returns are generally due, after the end of each calendar month in a financial year. However, in certain circumstances levy payers may be able to give an annual return and pay the levy after the end of the financial year.

There are no collection agents.

There are record-keeping obligations.

##### *Ratites*

The ratite slaughter levy is to be collected.

The levy is payable, and returns are due, after the end of each calendar month.

There are collection agent obligations on proprietors of abattoirs.

There are record-keeping obligations.

## Division 20—Farmed prawns

### 20-1 Obligations of levy payers or charge payers

*When farmed prawns levy or white spot disease repayment levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on farmed prawns that are delivered by the levy payer in a quarter in a financial year; or
  - (b) levy imposed on farmed prawns that are sold by the levy payer in a quarter in a financial year; or
  - (c) levy imposed on farmed prawns that are processed by or for the levy payer in a quarter in a financial year;
- this table has effect.

#### Farmed prawns levy or white spot disease repayment levy

Item	Matter	Rule
1	When is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
2	To whom is the levy payable?	The Commonwealth

Note: For penalty for late payment, see section 9 of the Act.

*When farmed prawns export charge or white spot disease repayment export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on farmed prawns that are exported from Australia in a quarter in a financial year, this table has effect.

#### Farmed prawns export charge or white spot disease repayment export charge

Item	Matter	Rule
1	For farmed prawns exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause 20-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the financial year under subclause 20-2(3)—on 31 August in the next financial year
2	For farmed prawns exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for

**Farmed prawns export charge or white spot disease repayment export charge**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 20-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on farmed prawns, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	The following person: (a) for farmed prawns delivered by, sold by or processed by or for the levy payer in the quarter—the levy payer; (b) for farmed prawns exported in the quarter other than through an exporting agent—the charge payer; unless the person has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The levy payer or charge payer for farmed prawns who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

**Schedule 1** Animals and animal products

**Part 1-5** Other animals

**Division 20** Farmed prawns

Clause 20-2

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 20-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on farmed prawns, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the farmed prawns
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the farmed prawns
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 20-3.

**20-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if charge is imposed on farmed prawns that are exported from Australia in a quarter in a financial year through an exporting agent.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the	The exporting agent

**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
	charge payer, equal to the amount of the charge due for payment in relation to the farmed prawns?	
2	When is the equivalent amount due and payable?	(a) if the exporting agent must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the exporting agent must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The exporting agent, unless the exporting agent has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The exporting agent if the exporting agent has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 20-5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

**Schedule 1** Animals and animal products

**Part 1-5** Other animals

**Division 20** Farmed prawns

Clause 20-3

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The exporting agent
2	What must the records cover?	The records must enable the exporting agent to substantiate the equivalent amount payable and paid by the exporting agent in relation to the farmed prawns
3	For how long must the exporting agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the farmed prawns are exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**20-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) farmed prawns are harvested in Australia and in a financial year are delivered by, sold by or processed by or for, the person who owns the farmed prawns immediately after they are harvested and the person considers that an exemption from levy applies; or
- (b) farmed prawns are harvested in Australia and in a financial year are exported from Australia and the person who exports the farmed prawns considers that an exemption from charge applies.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

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

- (1) A person who:
  - (a) is a levy payer for levy imposed on farmed prawns that are delivered by the levy payer in a financial year; or

- (b) is a levy payer for levy imposed on farmed prawns that are sold by the levy payer in a financial year; or
- (c) is a levy payer for levy imposed on farmed prawns that are processed by or for the levy payer in a financial year; or
- (d) is a charge payer for charge imposed on farmed prawns that are exported in a financial year other than through an exporting agent;

is not required to give returns for quarters in the year if:

- (e) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
- (f) the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and
- (g) the Secretary grants that exemption under section 10.

- (2) The person may apply only if the person reasonably believes that the total quantity of farmed prawns in relation to which the person will pay, or will be likely to pay, levy or charge or both for the financial year will be less than 10,000 kilograms.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

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

- (1) For the purposes of subclause 20-2(3), the person who is the exporting agent is not required to give returns for quarters in the financial year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which charge is imposed on farmed prawns where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total quantity of farmed prawns in relation to which the person will pay, or will be likely to pay, an equivalent amount for the financial year will be less than 10,000 kilograms.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Division 21—Game animals

### 21-1 Obligations of levy payers

#### *When game animal processing levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed on the processing of game animals in a calendar month, this table has effect.

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#### **Game animal processing levy**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	When is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

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Note: For penalty for late payment, see section 9 of the Act.

#### *Giving monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on the processing of game animals, this table has effect.

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#### **Monthly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a calendar month?	For game animals processed in the month—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

#### *Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on the processing of game animals, this table has effect.

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#### **Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must enable the levy payer to

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**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		substantiate the amount of levy payable and paid by the levy payer in relation to the game animals
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Division 22—Macropods

### 22-1 Obligations of levy payers

*When macropod processing levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed on the processing of macropods in a calendar month in a financial year, this table has effect.

Macropod processing levy		
Item	Matter	Rule
1	When is the levy due and payable?	(a) if the levy payer must give a return for the calendar month under subclause (2)—on the last day of the next calendar month; or (b) if the levy payer must give a return for the financial year under subclause (2)—on 31 August in the next financial year
2	To whom is the levy payable?	The Commonwealth

Note: For penalty for late payment, see section 9 of the Act.

*Giving monthly or annual returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on the processing of macropods, this table has effect.

Monthly or annual returns		
Item	Matter	Rule
1	Who must give a return for a calendar month in a financial year?	For macropods processed in the month—the levy payer, unless the levy payer has an exemption from giving returns for calendar months in the year
2	Who must give a return for a financial year?	The levy payer for macropods who has an exemption from giving returns for calendar months in the year
3	When must the return be given?	(a) for a return for a calendar month—before the end of the next calendar month; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system

**Monthly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		to be included in the return
Note 1:	For the process for obtaining an exemption from giving monthly returns, see clause 22-3.	
Note 2:	Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.	

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on the processing of macropods, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the macropods
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 22-2.

**22-2 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) macropods are processed at a processing establishment in Australia in a financial year and the macropods:
- (i) were killed in their habitat by a shot from a firearm; and
  - (ii) are for human or animal consumption; and
- (b) the proprietor of the establishment considers that an exemption from levy applies under clause 22-2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The proprietor
2	What must the records cover?	The proprietor must make records containing details that are relevant to working out whether the exemption applies
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

**Schedule 1** Animals and animal products

**Part 1-5** Other animals

**Division 22** Macropods

Clause 22-3

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

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

- (1) A person who is a levy payer for levy imposed on the processing at a processing establishment in Australia of macropods in a financial year is not required to give returns for calendar months in the year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for calendar months in the year; and
  - (b) the person applies before the end of the first calendar month in the year in which such levy is imposed; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total amount of levy that the person will pay, or will be likely to pay, in relation to macropods and the financial year will be less than \$750.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

**Division 23—Ratites****23-1 Obligations of levy payers***When ratite slaughter levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed on the slaughter of ratites in a calendar month, this table has effect.

<b>Ratite slaughter levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	When is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

- Note 1: The levy payer is the person who owns the ratites at the time of the slaughter.
- If the levy payer is the proprietor of the abattoir, the proprietor needs to pay levy.
- If another person is the levy payer, the proprietor of the abattoir (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 23-2.
- If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

- Note 2: For penalty for late payment, see section 9 of the Act.

*Giving monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on the slaughter of ratites, this table has effect.

<b>Monthly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a calendar month?	For ratites slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return</li> </ul>

- Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Schedule 1 Animals and animal products

Part 1-5 Other animals

Division 23 Ratites

Clause 23-2

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on the slaughter of ratites, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the ratites
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 23-3.

**23-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on the slaughter of ratites; and
  - (b) the ratites are slaughtered at an abattoir in a calendar month; and
  - (c) the proprietor of the abattoir is not the levy payer.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the ratites?	The proprietor of the abattoir
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>Monthly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The proprietor of the abattoir
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return</li> </ul>

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The proprietor of the abattoir
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the ratites
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the ratites are slaughtered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**23-3 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) ratites are slaughtered in Australia in a financial year at an abattoir for human consumption; and
- (b) the person who owns the ratites at the time of the slaughter considers that an exemption from levy applies under clause 23-2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

**Schedule 1** Animals and animal products

**Part 1-5** Other animals

**Division 23** Ratites

Clause 23-3

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

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## Schedule 2—Plants and plant products

Note: See section 9.

### Part 2-1—Crops

#### Division 24—Introduction

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

###### *Cotton*

The cotton fibre levy and seed cotton export charge are to be collected.

The levy and charge are payable, and returns are due, after the end of each calendar month.

There are collection agent obligations on cotton gin proprietors and exporting agents.

There are record-keeping obligations.

###### *Grain*

The grain levy is to be collected.

The levy is payable, and returns are due, after the end of each quarter in a financial year.

There are collection agent obligations on selling agents, buying agents, business purchasers or persons processing grain for levy payers.

There are record-keeping obligations.

###### *Pasture seeds*

The pasture seed levy is to be collected.

The levy is payable, and returns are due, after the end of each quarter in a financial year.

There are collection agent obligations on bodies certifying pasture seeds under a certification scheme.

There are record-keeping obligations.

###### *Rice*

The rice levy is to be collected.

**Schedule 2** Plants and plant products

**Part 2-1** Crops

**Division 24** Introduction

Clause 24-1

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The levy is payable, and returns are due, after the end of each period of 6 months beginning on 1 January or 1 July.

There are collection agent obligations on proprietors of processing establishments at which rice is delivered.

There are record-keeping obligations.

*Sugarcane*

The sugarcane levy is to be collected.

60% of the amount of the levy is generally payable after the end of each calendar month in the sugarcane season (the period of 12 months beginning on 1 March) and 40% of the levy is payable on the last day of February in the next calendar year after the calendar year in which the sugarcane is sold or processed.

There are collection agent obligations on processors of sugarcane.

There are record-keeping obligations.

**Division 25—Cotton****25-1 Obligations of levy payers or charge payers***When cotton fibre levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed on cotton fibre that is produced in a calendar month, this table has effect.

<b>Cotton fibre levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For cotton fibre produced by a person for the levy payer, when is the levy due and payable?	On the last day of the next calendar month
2	For cotton fibre produced by the levy payer, when is the levy due and payable?	On the last day of the next calendar month
3	To whom is the levy payable?	The Commonwealth

Note 1: The levy payer is the person who owns the seed cotton immediately before the cotton fibre is produced.

If the levy payer is the cotton gin proprietor, the proprietor needs to pay levy.

If another person is the levy payer, the cotton gin proprietor (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 25-2.

If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When seed cotton export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on seed cotton that is exported from Australia in a calendar month, this table has effect.

<b>Seed cotton export charge</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For seed cotton exported through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
2	For seed cotton exported other than through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 25-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money

**Schedule 2** Plants and plant products

**Part 2-1** Crops

**Division 25** Cotton

Clause 25-1

payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving monthly returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on cotton fibre or charge imposed on seed cotton, this table has effect.

<b>Monthly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a calendar month?	The following person: (a) for cotton fibre produced in the month by the levy payer—the levy payer; (b) for seed cotton exported in the month other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on cotton fibre or charge imposed on seed cotton, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or the charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the cotton fibre
3	What must the charge payer's records	The records must:

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
	cover?	(a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent’s contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the seed cotton
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**25-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on cotton fibre that is produced in a calendar month by a person (the *cotton gin proprietor*) for the levy payer (the *production case*);  
or
  - (b) charge is imposed on seed cotton that is exported from Australia in a calendar month through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy due for payment in relation to the cotton fibre or the amount of the charge due for payment in relation to the seed cotton?	The following person: (a) the cotton gin proprietor in the production case; (b) the exporting agent in the export case
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving monthly returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**Schedule 2** Plants and plant products

**Part 2-1** Crops

**Division 25** Cotton

Clause 25-2

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**Monthly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The following person: (a) the cotton gin proprietor in the production case; (b) the exporting agent in the export case
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the cotton gin proprietor in the production case; (b) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the cotton fibre or seed cotton
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the cotton fibre is produced or the seed cotton is exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**Division 26—Grain****26-1 Obligations of levy payers***When grain levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on grain that is sold by the levy payer in a quarter in a financial year; or
  - (b) levy imposed on grain that is processed by or for the levy payer in a quarter in a financial year;
- this table has effect.

<b>Grain levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For grain sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the quarter is the threshold quarter in the year or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or</li> <li>(b) if the quarter is later than the threshold quarter in the year—on the last day of the first calendar month after the end of the later quarter</li> </ul>
2	For grain processed for the levy payer, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the quarter is the threshold quarter in the year or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or</li> <li>(b) if the quarter is later than the threshold quarter in the year—on the last day of the first calendar month after the end of the later quarter</li> </ul>
3	For grain processed by the levy payer, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the quarter is the threshold quarter in the year or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or</li> <li>(b) if the quarter is later than the threshold quarter in the year—on the last day of the first calendar month after the end of the later quarter</li> </ul>
4	To whom is the levy payable?	The Commonwealth
	Note 1:	For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 26-2.  If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.
	Note 2:	For penalty for late payment, see section 9 of the Act.

Schedule 2 Plants and plant products

Part 2-1 Crops

Division 26 Grain

Clause 26-1

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*Threshold quarter*

- (2) The **threshold quarter** in a financial year, for a levy payer and for a transaction of a kind specified in an item in this table, is 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.

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**Threshold quarter**

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<b>Item</b>	<b>Kind of transaction</b>
1	Wheat sold by the levy payer in that year
2	Wheat processed by or for the levy payer in that year
3	Coarse grains sold by the levy payer in that year
4	Coarse grains processed by or for the person in that year
5	Oilseeds sold by the levy payer in that year
6	Oilseeds processed by or for the levy payer in that year
7	Grain legumes sold by the levy payer in that year
8	Grain legumes processed by or for the levy payer in that year

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*Giving quarterly returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on grain, this table has effect.

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**Quarterly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	For grain processed by the levy payer in the threshold quarter in the year or in a later quarter in the year—the levy payer
2	When must the return be given?	Before the end of the first calendar month after the end of the threshold quarter or later quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on grain, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent’s contact details); or</li> <li>(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the grain</li> </ul>
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 26-3.

**26-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on grain that is sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) levy is imposed on grain that is processed for the levy payer in a quarter in a financial year (the *processing case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the grain?	The following person: <ul style="list-style-type: none"> <li>(a) the liable collection agent in the sale case;</li> <li>(b) the person who carried out the processing in the processing case</li> </ul>
2	When is the equivalent amount due and payable?	(a) if the quarter is the threshold quarter in the financial year for the levy payer or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or <ul style="list-style-type: none"> <li>(b) if the quarter is later than the threshold quarter in the financial year—on the last day of the first calendar month after the end of the later quarter</li> </ul>
3	To whom is the equivalent amount payable?	The Commonwealth

**Schedule 2** Plants and plant products

**Part 2-1** Crops

**Division 26** Grain

Clause 26-2

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For the definition of *threshold quarter*, see subclause 26-1(2).

Note 3: For penalty for late payment, see section 11 of the Act.

*Giving quarterly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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**Quarterly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; where the quarter is the threshold quarter in the financial year for the levy payer or a later quarter in the year
2	When must the return be given?	Before the end of the first calendar month after the end of the threshold quarter or later quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the grain

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the grain is sold or processed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**26-3 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) grain is harvested in Australia and in a financial year is sold by the person who owns the grain immediately after it is harvested and the person considers that an exemption from levy applies; or
- (b) grain is harvested in Australia and in a financial year is processed by or for the person who owns the grain immediately after it is harvested and the person considers that an exemption from levy applies.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Division 27—Pasture seeds

### 27-1 Obligations of levy payers

*When pasture seed levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed on pasture seeds that are certified under a certification scheme in a quarter in a financial year, this table has effect.

Pasture seed levy		
Item	Matter	Rule
1	For pasture seeds that are certified by a State, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For pasture seeds that are certified by a body other than a State, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the levy payable?	(a) if item 1 applies: (i) 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; or (ii) otherwise—the Commonwealth; or (b) if item 2 applies—the Commonwealth

- Note 1: For item 1, in 2024 the States doing the certifications were the following:
- (a) Western Australia, through the Department of Primary Industries and Regional Development Diagnostic Laboratory Services - Seed Testing and Certification which is part of the Western Australian Department of Primary Industries and Regional Development;
  - (b) South Australia, through Seed Services Australia which is part of the South Australian Department of Primary Industries and Regions;
  - (c) Tasmania, through Tasmanian Seed Services which is part of the Tasmanian Department of Natural Resources and Environment.

- Note 2: For item 2, in 2024 BVAQ Pty Ltd (ACN 004 319 171) was a body doing the certifications. That body (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 27-2.

If the body pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the body to deduct amounts from money received by the body on behalf of the levy payer or money payable by the body to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

- Note 3: For penalty for late payment, see section 9 of the Act.

*Giving quarterly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, if subparagraph (a)(ii) of item 3 of the table in subclause (1) applies, this table has effect.

**Quarterly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	For pasture seeds that are certified under a certification scheme in the quarter—the levy payer
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return</li> </ul>

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on pasture seeds, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or</li> <li>(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the pasture seeds</li> </ul>
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**27-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if levy is imposed on pasture seeds that are certified under a certification scheme in a quarter in a financial year by a body other than a State.

Note: In 2024 BVAQ Pty Ltd (ACN 004 319 171) was a body doing the certifications.

Schedule 2 Plants and plant products

Part 2-1 Crops

Division 27 Pasture seeds

Clause 27-2

*Payment of equivalent amounts*

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the pasture seeds?	The body
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving quarterly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>Quarterly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The body
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The body
2	What must the records cover?	The records must enable the body to substantiate the equivalent amount payable and paid by it in relation to the pasture seeds

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
3	For how long must the body keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the pasture seeds are certified

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Division 28—Rice

### 28-1 Obligations of levy payers

#### *When rice levy due and payable*

- (1) For the purposes of section 8 of the Act, 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 table has effect.

Rice levy		
Item	Matter	Rule
1	When is the levy due and payable?	On the last day of the first calendar month after the end of that 6-month period
2	To whom is the levy payable?	The Commonwealth
	Note 1:	<p>If the levy payer is the proprietor of the processing establishment, the proprietor needs to pay levy.</p> <p>If another person is the levy payer, the proprietor of the processing establishment (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 28-2.</p> <p>If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.</p>
	Note 2:	For penalty for late payment, see section 9 of the Act.

#### *Giving 6-monthly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on rice that is delivered to a processing establishment in Australia, this table has effect.

6-monthly returns		
Item	Matter	Rule
1	Who must give a return for a period of 6 months beginning on 1 January or 1 July?	For rice delivered in that period where the levy payer is the proprietor of the processing establishment—the levy payer
2	When must the return be given?	Before the end of the first calendar month after the end of the 6-month period
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	<p>The return:</p> <p>(a) must be in the appropriate approved form and include the information required by that form; or</p> <p>(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return</p>

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on rice that is delivered to a processing establishment in Australia, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent’s contact details); or</li> <li>(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the rice</li> </ul>
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the period of 6 months beginning on 1 January or 1 July in which the levy is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**28-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on rice that is delivered to a processing establishment in Australia; and
  - (b) the rice is delivered in a period of 6 months beginning on 1 January or 1 July; and
  - (c) the proprietor of the processing establishment is not the levy payer.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the rice?	The proprietor of the processing establishment
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the 6-month period
3	To whom is the equivalent amount payable?	The Commonwealth

**Schedule 2** Plants and plant products

**Part 2-1** Crops

**Division 28** Rice

Clause 28-2

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Note: For penalty for late payment, see section 11 of the Act.

*Giving 6-monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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**6-monthly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the 6-month period?	The proprietor of the processing establishment
2	When must the return be given?	Before the end of the first calendar month after the end of the 6-month period
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The proprietor of the processing establishment
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the rice
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 6-month period in which the rice is delivered

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**Division 29—Sugarcane****29-1 Obligations of levy payers***When sugarcane levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on sugarcane that is sold in a calendar month in a sugarcane season to a processor for processing at a processing establishment; or
  - (b) levy imposed on sugarcane processed in a calendar month in a sugarcane season by a processor at a processing establishment;
- this table has effect.

<b>Sugarcane levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	When is the levy due and payable?	<p>(a) if the calendar month is the threshold calendar month in the sugarcane season or any earlier calendar month in the season:</p> <ul style="list-style-type: none"> <li>(i) 60% of the amount of the levy is due and payable on the last day of the next calendar month after the threshold calendar month; and</li> <li>(ii) 40% of the amount of the levy is due and payable on the last day of February in the next calendar year after the calendar year in which the threshold calendar month occurs; or</li> </ul> <p>(b) if the calendar month is later than the threshold calendar month in the sugarcane season:</p> <ul style="list-style-type: none"> <li>(i) 60% of the amount of the levy is due and payable on the last day of the next calendar month after the later calendar month; and</li> <li>(ii) 40% of the amount of the levy is due and payable on the last day of February in the next calendar year after the calendar year in which the later calendar month occurs</li> </ul>
2	To whom is the levy payable?	The Commonwealth
	Note 1:	<p>If a levy payer is not the processor, the processor (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 29-2.</p> <p>If the processor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the processor to deduct amounts from money received by the processor on behalf of the levy payer or money payable by the processor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.</p>
	Note 2:	For penalty for late payment, see section 9 of the Act.

Schedule 2 Plants and plant products

Part 2-1 Crops

Division 29 Sugarcane

Clause 29-1

- (2) 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 establishment in that season is 3,000 tonnes or more.

*Giving monthly returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on sugarcane, this table has effect.

<b>Monthly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a calendar month in a sugarcane season?	For sugarcane sold or processed in the threshold calendar month in the season or in a later calendar month in the season—the processor
2	When must the return be given?	(a) for the threshold calendar month in the season—before the end of the next calendar month after the threshold calendar month; or (b) for a later calendar month in the season—before the end of the next calendar month after the later calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on sugarcane, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	Each levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the sugarcane
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the sugarcane season in which the levy is imposed
	Note 1:	Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.
	Note 2:	A processor claiming a levy exemption has record-keeping obligations, see clause 29-3.

## 29-2 Obligations of collection agents

- (1) This clause sets out obligations that are imposed on a person if:
  - (a) levy is imposed on 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
  - (b) the levy payer is not the processor.
- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer that is not the processor, equal to the amount of levy due for payment by that levy payer in relation to the sugarcane?	The processor
2	When is the equivalent amount due and payable?	<ol style="list-style-type: none"> <li>(a) if the calendar month is the threshold calendar month in the sugarcane season or any earlier calendar month in the season:               <ol style="list-style-type: none"> <li>(i) 60% of the equivalent amount is due and payable on the last day of the next calendar month after the threshold calendar month; and</li> <li>(ii) 40% of the equivalent amount is due and payable on the last day of February in the next calendar year after the calendar year in which the threshold calendar month occurs; or</li> </ol> </li> <li>(b) if the calendar month is later than the threshold calendar month in the sugarcane season:               <ol style="list-style-type: none"> <li>(i) 60% of the equivalent amount is due and payable on the last day of the next calendar month after the later calendar month; and</li> </ol> </li> </ol>

**Schedule 2** Plants and plant products

**Part 2-1** Crops

**Division 29** Sugarcane

Clause 29-3

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(ii) 40% of the equivalent amount is due and payable on the last day of February in the next calendar year after the calendar year in which the later calendar month occurs
3	To whom is the equivalent amount payable?	The Commonwealth

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Note 1: For penalty for late payment, see section 11 of the Act.

Note 2: As the processor is also a levy payer, the processor is required to give returns and make and keep records under clause 29-1.

**29-3 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) sugarcane is harvested in Australia and sold in a sugarcane season to a processor for processing at a processing establishment in Australia and the processor considers that an exemption from levy applies; or
- (b) sugarcane is harvested in Australia and processed in a sugarcane season by a processor at a processing establishment in Australia and the processor considers that an exemption from levy applies.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The processor
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the processor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the sugarcane season

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

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## **Part 2-2—Forestry**

### **Division 30—Introduction**

#### **30-1 Simplified outline of this Part**

The 2 forestry levies and 2 forestry charges are to be collected.

##### *Forest growers levy*

The forest growers levy is generally payable, and returns are generally due, after the end of each quarter in a financial year.

There are collection agent obligations on selling agents, buying agents, business purchasers or proprietors of processing establishments where the proprietors are not the levy payers.

There are record-keeping obligations.

##### *Forest industries products levy*

The forest industries products levy is generally payable, and returns are generally due, after the end of each quarter in a financial year. However, in certain circumstances levy payers may be able to give an annual return and pay the levy after the end of the financial year.

There are no collection agents.

There are record-keeping obligations.

##### *Forest industries export charge*

The forest industries export charge is generally payable, and returns are generally due, after the end of each quarter in a financial year. However, in certain circumstances charge payers may be able to give an annual return and pay the charge after the end of the financial year.

There are collection agent obligations on exporting agents.

There are record-keeping obligations.

##### *Forest products import charge*

The forest products import charge is payable on the day the forest products are imported into Australia.

There are collection agent obligations on importing agents.

There are record-keeping obligations.

## Division 31—Forest growers levy

### 31-1 Obligations of levy payers

*When forest growers levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed by clause 31-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs that are sold by the levy payer in a quarter in a financial year; or
  - (b) levy imposed by clause 31-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs that are processed for a commercial purpose by or for the levy payer in a quarter in a financial year;
- this table has effect.

Forest growers levy		
Item	Matter	Rule
1	For logs sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the quarter is the threshold quarter in the financial year or any earlier quarter in the year:                             <ul style="list-style-type: none"> <li>(i) if the liable collection agent must give a return for the threshold quarter under subclause 31-2(3)—on the last day of the first calendar month after the end of the threshold quarter; or</li> <li>(ii) if the liable collection agent must give a return for the financial year under subclause 31-2(3)—on 31 August in the next financial year; or</li> </ul> </li> <li>(b) if the quarter is later than the threshold quarter in the financial year:                             <ul style="list-style-type: none"> <li>(i) if the liable collection agent must give a return for the later quarter under subclause 31-2(3)—on the last day of the first calendar month after the end of the later quarter; or</li> <li>(ii) if the liable collection agent must give a return for the financial year under subclause 31-2(3)—on 31 August in the next financial year</li> </ul> </li> </ul>
2	For logs processed at a processing establishment where the levy payer is the proprietor of the processing establishment, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the quarter is the threshold quarter in the year or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or</li> <li>(b) if the quarter is later than the threshold quarter in the year—on the last day of the first calendar month after the end of the later quarter</li> </ul>

**Forest growers levy**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
3	For logs processed at a processing establishment where the levy payer is not the proprietor of the processing establishment, when is the levy due and payable?	<p>(a) if the quarter is the threshold quarter in the financial year or any earlier quarter in the year:</p> <p>(i) if the proprietor of the processing establishment must give a return for the threshold quarter under subclause 31-2(3)—on the last day of the first calendar month after the end of the threshold quarter; or</p> <p>(ii) if the proprietor of the processing establishment must give a return for the financial year under subclause 31-2(3)—on 31 August in the next financial year; or</p> <p>(b) if the quarter is later than the threshold quarter in the financial year:</p> <p>(i) if the proprietor of the processing establishment must give a return for the later quarter under subclause 31-2(3)—on the last day of the first calendar month after the end of the later quarter; or</p> <p>(ii) if the proprietor of the processing establishment must give a return for the financial year under subclause 31-2(3)—on 31 August in the next financial year</p>
4	For all other logs, when is the levy due and payable?	<p>(a) if the quarter is the threshold quarter in the year or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or</p> <p>(b) if the quarter is later than the threshold quarter in the year—on the last day of the first calendar month after the end of the later quarter</p>
5	To whom is the levy payable?	The Commonwealth

Note 1: The levy payer is the person who owns the logs immediately after the trees from which the logs are produced are felled.

For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 31-2 of this Schedule.

For item 3, the proprietor of the processing establishment is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 31-2 of this Schedule.

If the collection agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Schedule 2 Plants and plant products

Part 2-2 Forestry

Division 31 Forest growers levy

Clause 31-1

*Threshold quarter*

- (2) The **threshold quarter** in a financial year, for a levy payer and logs produced from trees felled in Australia, is the first quarter in that year at the end of which the sum of the following is 20,000 cubic metres or more:
- (a) the total quantity of such logs that are sold by the levy payer in that year;
  - (b) the total quantity of such logs that are processed for a commercial purpose by or for the levy payer in that year.
- (3) Subclause (2) does not apply to logs covered by subclause 31-2(1), (2) or (3) of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

*Giving quarterly returns*

- (4) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause 31-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs, this table has effect.

**Quarterly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	The following person: <ul style="list-style-type: none"><li>(a) for logs sold by the levy payer in the threshold quarter in the year or in a later quarter in the year other than to a business purchaser—the levy payer;</li><li>(b) for logs processed in the threshold quarter in the year or in a later quarter in the year at a processing establishment where the levy payer is the proprietor of the processing establishment—the levy payer;</li><li>(c) for logs processed in the threshold quarter in the year or in a later quarter in the year other than at a processing establishment—the levy payer</li></ul>
2	When must the return be given?	Before the end of the first calendar month after the end of the threshold quarter or later quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"><li>(a) must be in the appropriate approved form and include the information required by that form; or</li><li>(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return</li></ul>

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (5) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause 31-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent’s contact details); or</li> <li>(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the logs</li> </ul>
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 31-3 of this Schedule.

**31-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed by clause 31-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the **sale case**); or
  - (b) levy is imposed by clause 31-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs that are processed for a commercial purpose at a processing establishment in a quarter in a financial year and the proprietor of the processing establishment is not the levy payer (the **processing case**).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <b>equivalent amount</b> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the logs?	The following person: <ul style="list-style-type: none"> <li>(a) the liable collection agent in the sale case;</li> <li>(b) the proprietor of the processing establishment in the processing case</li> </ul>

Schedule 2 Plants and plant products

Part 2-2 Forestry

Division 31 Forest growers levy

Clause 31-2

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
2	When is the equivalent amount due and payable?	<p>(a) if the quarter is the threshold quarter in the financial year for the levy payer or any earlier quarter in the year:</p> <ul style="list-style-type: none"><li>(i) if the liable collection agent, or the proprietor of the processing establishment, must give a return for the threshold quarter under subclause (3)—on the last day of the first calendar month after the end of the threshold quarter; or</li><li>(ii) if the liable collection agent, or the proprietor of the processing establishment, must give a return for the financial year under subclause (3)—on 31 August in the next financial year; or</li></ul> <p>(b) if the quarter is later than the threshold quarter in the financial year for the levy payer:</p> <ul style="list-style-type: none"><li>(i) if the liable collection agent, or the proprietor of the processing establishment, must give a return for the later quarter under subclause (3)—on the last day of the first calendar month after the end of the later quarter; or</li><li>(ii) if the liable collection agent, or the proprietor of the processing establishment, must give a return for the financial year under subclause (3)—on 31 August in the next financial year</li></ul>
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of **liable collection agent** in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For the definition of **threshold quarter**, see subclause 31-1(2).

Note 3: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	<p>The following person:</p> <ul style="list-style-type: none"><li>(a) the liable collection agent in the sale case, where the quarter is the threshold</li></ul>

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**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		quarter in the financial year for the levy payer or a later quarter in the year; (b) the proprietor of the processing establishment in the processing case, where the quarter is the threshold quarter in the financial year for the levy payer or a later quarter in the year; unless the person has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The following person: (a) the liable collection agent in the sale case; (b) the proprietor of the processing establishment in the processing case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 31-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the proprietor of the processing

Schedule 2 Plants and plant products

Part 2-2 Forestry

Division 31 Forest growers levy

Clause 31-3

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<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		establishment in the processing case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the logs
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the logs are sold or processed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**31-3 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) logs are produced from trees felled in Australia; and
- (b) in a financial year the logs are sold by, or processed for a commercial purpose by or for, the person who owns the logs immediately after the trees from which the logs are produced are felled; and
- (c) the person considers that an exemption from levy applies under clause 31-2 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

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<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

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

- (1) For the purposes of subclause 31-2(3), a person is not required to give returns for quarters in the financial year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first threshold quarter in the year for a levy payer in which levy is imposed by clause 31-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.

- (2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to such logs and the financial year will be less than \$1,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Division 32—Forest industries products levy

### 32-1 Obligations of levy payers

*When forest industries products levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed by clause 32-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs that are processed at a processing establishment in a quarter in a financial year; or
  - (b) levy imposed by clause 32-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* 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 table has effect.

Forest industries products levy		
Item	Matter	Rule
1	When is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (2)—on the last day of the first calendar month after the end of the quarter; or  (b) if the levy payer must give a return for the financial year under subclause (2)—on 31 August in the next financial year
2	To whom is the levy payable?	The Commonwealth

Note: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause 32-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs, this table has effect.

Quarterly or annual returns		
Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	The following person:  (a) for logs processed at a processing establishment in the quarter—the levy payer;  (b) for logs turned into woodchips in the field where the woodchips are delivered to a processing establishment in the quarter—the levy payer;  unless the person has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The levy payer for logs who has an exemption from giving returns for quarters

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**Quarterly or annual returns**

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Item	Matter	Rule
		in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 32-3 of this Schedule.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause 32-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs, this table has effect.

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**Record-keeping**

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Item	Matter	Rule
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the logs
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 32-2 of this Schedule.

**32-2 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) logs are produced from trees felled in Australia; and
- (b) either:

Clause 32-3

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- (i) the logs are processed in a financial year at a processing establishment in Australia for a commercial purpose; or
- (ii) the logs are turned into woodchips in the field and the woodchips are delivered to a processing establishment in Australia in a financial year for a commercial purpose; and
- (c) the proprietor of the processing establishment considers that an exemption from levy applies under clause 32-2 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

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**Record-keeping**

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Item	Matter	Rule
1	Who must make and keep records?	The proprietor
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

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

- (1) A person who is a levy payer for levy imposed by clause 32-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs is not required to give returns for quarters in a financial year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which such levy is imposed; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the sum of the following amounts that the person will pay, or will be likely to pay, in relation to logs and the financial year will be less than \$1,000:
  - (a) the levy;
  - (b) charge under Division 33 of Part 2-2 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* (forest industries export charge).

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Division 33—Forest industries export charge

### 33-1 Obligations of charge payers

*When forest industries export charge due and payable*

- (1) For the purposes of section 8 of the Act, for charge imposed by clause 33-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on logs that are exported from Australia in a quarter in a financial year, this table has effect.

Forest industries export charge		
Item	Matter	Rule
1	For logs exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause 33-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the financial year under subclause 33-2(3)—on 31 August in the next financial year
2	For logs exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (2)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the financial year under subclause (2)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 33-2 of this Schedule.  
If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for charge imposed by clause 33-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on logs that are exported from Australia, this table has effect.

Quarterly or annual returns		
Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	For logs exported in the quarter other than through an exporting agent—the charge payer, unless the charge payer has an exemption from giving returns for quarters

**Schedule 2** Plants and plant products  
**Part 2-2** Forestry  
**Division 33** Forest industries export charge

Clause 33-1

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		in the year
2	Who must give a return for a financial year?	The charge payer for logs who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 33-4 of this Schedule.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed by clause 33-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on logs exported from Australia, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the logs
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a charge exemption has record-keeping obligations, see clause 33-3 of this Schedule.

### 33-2 Obligations of collection agents

- (1) This clause sets out obligations that are imposed on a person if charge is imposed by clause 33-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on logs that are exported from Australia in a quarter in a financial year through an exporting agent.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the charge payer, equal to the amount of the charge due for payment in relation to the logs?	The exporting agent
2	When is the equivalent amount due and payable?	(a) if the exporting agent must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the exporting agent must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>Quarterly or annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The exporting agent, unless the agent has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The exporting agent if the agent has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return:

Clause 33-3

**Quarterly or annual returns**

Item	Matter	Rule
		(a) must be in the appropriate approved form and include the information required by that form; or
		(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 33-5 of this Schedule.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Record-keeping**

Item	Matter	Rule
1	Who must make and keep records?	The exporting agent
2	What must the records cover?	The records must enable the agent to substantiate the equivalent amount payable and paid by the person in relation to the logs
3	For how long must the exporting agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the logs are exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**33-3 Obligations of persons claiming charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if logs are exported from Australia in a financial year and the person who exports the logs considers that an exemption from charge applies under clause 33-2 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024*.

**Record-keeping**

Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

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

- (1) A person who is a charge payer for charge imposed by clause 33-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on logs exported from Australia in a financial year is not required to give returns for quarters in the year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which such charge is imposed; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the sum of the following amounts that the person will pay, or will be likely to pay, in relation to logs and the financial year will be less than \$1,000:
  - (a) the charge;
  - (b) levy under Division 32 of Part 2-2 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* (forest industries products levy).

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

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

- (1) For the purposes of subclause 33-2(3), the person who is the exporting agent is not required to give returns for quarters in the financial year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which charge is imposed by clause 33-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on logs where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to such logs and the financial year will be less than \$1,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Division 34—Forest products import charge

### 34-1 Obligations of charge payers

*When forest products import charge due and payable*

- (1) For the purposes of section 8 of the Act, for charge imposed by clause 34-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on forest products that are imported into Australia in a financial year, this table has effect.

Forest products import charge		
Item	Matter	Rule
1	For forest products imported through an importing agent, when is the charge due and payable?	On the day the forest products are imported
2	For forest products imported other than through an importing agent, when is the charge due and payable?	On the day the forest products are imported
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the importing agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 34-2 of this Schedule.  
If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Making and keeping records*

- (2) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed by clause 34-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on forest products that are imported into Australia, this table has effect.

Record-keeping		
Item	Matter	Rule
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the forest products
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a charge exemption has record-keeping obligations, see clause 34-3 of this Schedule.

### 34-2 Obligations of collection agents

- (1) This clause sets out obligations that are imposed on a person if charge is imposed by clause 34-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on forest products that are imported into Australia in a financial year through an importing agent.

#### *Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the charge payer, equal to the amount of the charge due for payment in relation to the forest products?	The importing agent
2	When is the equivalent amount due and payable?	On the day the forest products are imported
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

#### *Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The importing agent
2	What must the records cover?	The records must enable the importing agent to substantiate the equivalent amount payable and paid by the importing agent in relation to the forest products
3	For how long must the importing agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the forest products are imported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

### 34-3 Obligations of persons claiming charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if forest products are imported into Australia in a financial year and the person who imports the forest products considers that an exemption from charge applies under clause 34-2 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024*.

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<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

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## **Part 2-3—Horticulture**

### **Division 35—Introduction**

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

##### *General rules*

The levies and export charges on various horticultural products are to be collected.

The levies and charges are generally payable, and returns are generally due, after:

- (a) the end of each quarter in a financial year or a calendar year; or
- (b) the end of each financial year or calendar year.

##### *Different rules for cherries, dried tree fruit and olives*

For cherries sold or exported in a period of 12 months beginning on 1 April, the levy and charge are payable, and returns are due, on 30 April in the next period of 12 months beginning on 1 April.

For levy imposed on dried tree fruit in a period of 12 months beginning on 1 October, the levy is payable, and returns are due, on 30 November in the next period of 12 months beginning on 1 October.

For levy imposed on olives in a period of 12 months beginning on 1 October, the levy is payable, and returns are due, on 31 October in the next period of 12 months beginning on 1 October.

##### *Collection agent obligations*

There are collection agent obligations on selling agents, buying agents, business purchasers, proprietors of processing establishments, processors or exporting agents.

##### *Record-keeping*

There are record-keeping obligations.

## Division 36—Agaricus mushrooms

### 36-1 Obligations of levy payers

*When Agaricus mushroom levy due and payable—general case*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on mushroom spawn that is purchased in a quarter in a financial year from a person who carries on operations in Australia; or
  - (b) levy imposed on mushroom spawn that is purchased in a calendar month in a financial year from a person who carries on operations outside Australia but does not carry on any operations in Australia; or
  - (c) levy imposed on mushroom spawn that is produced in a calendar month in a financial year;

where the levy payer does not hold an approval under clause 36-4 for that year, this table has effect.

Agaricus mushroom levy		
Item	Matter	Rule
1	For mushroom spawn purchased from a person who carries on operations in Australia, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For mushroom spawn purchased from a person who carries on operations outside Australia but does not carry on any operations in Australia, when is the levy due and payable?	On the last day of the next calendar month
3	For mushroom spawn that is produced by the levy payer, when is the levy due and payable?	On the last day of the next calendar month
4	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 36-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Note 3: For when mushroom spawn is purchased, see clause 36-5.

*When Agaricus mushroom levy due and payable—large producers or purchasers*

- (2) For the purposes of section 8 of the Act, for levy imposed on mushroom spawn that is produced or purchased in a calendar month in a financial year, where the levy payer holds an approval under clause 36-4 for that year, this table has effect.

**Agaricus mushroom levy**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	How much levy is due and payable for that month if that month is not the last calendar month in that year in which the levy payer produces or purchases mushroom spawn?	(a) if the sum of the quantity of mushroom spawn produced or purchased by the levy payer in that month is 30,833.33 kilograms or more—\$123,333.33; or (b) otherwise—all of the levy for that month
2	How much levy is due and payable for that month if that month is the last calendar month in that year in which the levy payer produces or purchases mushroom spawn?	The amount that is: (a) the sum of the quantity in kilograms of mushroom spawn produced or purchased by the levy payer in that year on which levy is imposed multiplied by \$4; less (b) the amount of levy due and payable by the levy payer for each earlier calendar month in that year
3	When is the levy due and payable?	On the last day of the next calendar month
4	To whom is the levy payable?	The Commonwealth

Note 1: For item 1 of the table, if the sum of the quantity of mushroom spawn produced or purchased by the levy payer in each calendar month in the financial year is 30,833.33 kilograms or more, 12 equal monthly instalments are payable by the levy payer for that year.

Note 2: For penalty for late payment, see section 9 of the Act.

Note 3: For when mushroom spawn is purchased, see clause 36-5.

*Giving monthly returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on mushroom spawn that is produced or purchased, this table has effect.

**Monthly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a calendar month in a financial year?	The following person: (a) for mushroom spawn produced in the month—the levy payer; (b) for mushroom spawn purchased in the month from a person who carries on operations outside Australia but does not carry on any operations in Australia—the levy payer; (c) for mushroom spawn purchased in the month from a person who carries on operations in Australia, where the levy payer holds an approval under clause 36-4 for that year—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 36 Agaricus mushrooms

Clause 36-2

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**Monthly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on mushroom spawn that is produced or purchased, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the mushroom spawn
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

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Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 36-3.

**36-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person (the *seller*) if:
- (a) levy is imposed on mushroom spawn that is purchased by the levy payer in a quarter in a financial year from the seller and the seller carries on operations in Australia; and
  - (b) the levy payer does not hold an approval under clause 36-4 for that year.

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

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the mushroom	The seller

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**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
	spawn?	
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving quarterly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**Quarterly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The seller
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return</li> </ul>

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The seller
2	What must the records cover?	The records must enable the seller to substantiate the equivalent amount payable and paid by the seller in relation to the mushroom spawn
3	For how long must the seller keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the mushroom spawn is purchased

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

### 36-3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) a person produces mushroom spawn in Australia in a financial year for use in the commercial production of Agaricus mushrooms in Australia by the person and the person considers that an exemption from levy applies; or
- (b) a person purchases mushroom spawn in a financial year for use in the commercial production of Agaricus mushrooms in Australia and the person considers that an exemption from levy applies.

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Record-keeping		
Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The person must make records containing details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

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Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: For when mushroom spawn is purchased, see clause 36-5.

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

- (1) A person who produces or purchases mushroom spawn and who reasonably believes that the sum of the following will be 370,000 kilograms or more:
  - (a) the number of kilograms of mushroom spawn produced by the person in a financial year,
  - (b) the number of kilograms of mushroom spawn purchased by the person in that year;

may make an application to the Secretary, in the approved form, for an approval under this clause for that year. Any application must be made before the end of June in the previous financial year.

#### *Secretary's decision on application*

- (2) The Secretary must, within 14 days after receiving the application, grant, or refuse to grant, the approval.
- (3) If the Secretary does not make a decision within that 14-day period, the Secretary is taken to have decided to refuse to grant the approval.

#### *Continuation of approval*

- (4) If the person has an approval under this clause for a financial year and the person pays the levy for that year in accordance with this clause, the approval is taken to also apply for the next financial year.

*Revocation of approval*

- (5) However, the Secretary may, in writing, revoke that approval before the end of the first calendar month in that next financial year in which levy is imposed on mushroom spawn where the person is liable to pay the levy.

*Matters for Secretary to consider*

- (6) In making a decision on the application for an approval, or a decision under subclause (5) to revoke an approval, the Secretary must have regard to the following:
- (a) any information that is available to the Secretary about the amount of mushroom spawn that the person is likely to produce or purchase in the financial year;
  - (b) the total amount of levy on mushroom spawn that was payable by the person for the previous financial year.
- (7) Subclause (6) does not limit the matters to which the Secretary may have regard.

*Notice of decision*

- (8) The Secretary must give the applicant for an approval:
- (a) notice of the Secretary's decision under subclause (2); and
  - (b) for a refusal decision—notice of the reasons for the refusal.
- (9) The Secretary must give the holder of an approval:
- (a) notice of the Secretary's decision under subclause (5) to revoke the approval; and
  - (b) notice of the reasons for the revocation.

*Reconsideration of decisions*

- (10) For the purposes of paragraph 48(1)(f) of the Act, the following decisions are prescribed:
- (a) a decision under subclause (2) or (3) of this clause to refuse to grant an approval;
  - (b) a decision under subclause (5) of this clause to revoke an approval.
- (11) For the purposes of paragraph 48(3)(b) of the Act:
- (a) for a decision under subclause (2) of this clause to refuse to grant an approval or a decision under subclause (5) of this clause to revoke an approval—the prescribed period is the period of 28 days beginning on the day on which the person was notified of the decision; or
  - (b) for a decision under subclause (3) of this clause to refuse to grant an approval—the prescribed period is the period of 28 days beginning on the day after the end of the 14-day period referred to in that subclause.

### **36-5 When is mushroom spawn purchased?**

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

## Division 37—Almonds

### 37-1 Obligations of levy payers or charge payers

#### *When almond levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on almonds that are sold by the levy payer in a quarter in a financial year; or
  - (b) levy imposed on almonds that are processed by or for the levy payer in a quarter in a financial year;
- this table has effect.

<b>Almond levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For almonds sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For almonds processed for the levy payer, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
3	For almonds sold by retail sale, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
4	For almonds processed by the levy payer, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 37-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

#### *When almond export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on almonds that are exported from Australia in a quarter in a financial year, this table has effect.

<b>Almond export charge</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For almonds exported through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
2	For almonds exported other than through an exporting agent, when is the charge	On the last day of the first calendar month after the end of the quarter

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**Almond export charge**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
	due and payable?	
3	To whom is the charge payable?	The Commonwealth

- Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 37-2.
- If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.
- Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on almonds, this table has effect.

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**Quarterly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	The following person: (a) for almonds sold by the levy payer by retail sale in the quarter—the levy payer; (b) for almonds processed in the quarter by the levy payer—the levy payer; (c) for almonds exported in the quarter other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

- Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on almonds, this table has effect.

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 37 Almonds

Clause 37-2

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<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the almonds
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the almonds
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

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Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 37-3.

### 37-2 Obligations of collection agents

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on almonds that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) levy is imposed on almonds that are processed for the levy payer in a quarter in a financial year (the *processing case*); or
  - (c) charge is imposed on almonds that are exported from Australia in a quarter in a financial year through an exporting agent (the *export case*).

#### *Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the almonds?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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**Quarterly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 37** Almonds

Clause 37-3

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the almonds
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the almonds are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**37-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) almonds are harvested in Australia and in a financial year are sold by, or processed by or for, the person who owns the almonds immediately after they are harvested and the person considers that an exemption from levy applies; or
- (b) almonds are harvested in Australia and in a financial year are exported from Australia and the person who exports the almonds considers that an exemption from charge applies.

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**Record-keeping**

---

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Division 38—Apples and pears

### 38-1 Obligations of levy payers or charge payers

#### *When apple or pear levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) 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); or
  - (b) levy imposed on apples or pears that are processed by or for the levy payer in a calendar year; or
  - (c) levy imposed on apples or pears that are sold by the levy payer by retail sale in a calendar year;
- this table has effect.

Apple or pear levy		
Item	Matter	Rule
1	For apples or pears sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause 38-2(3)—on the last day of the first calendar month after the end of the quarter; or  (b) if the liable collection agent must give a return for the calendar year under subclause 38-2(3)—on the last day of February in the next calendar year
2	For apples or pears processed for the levy payer, when is the levy due and payable?	On the last day of February in the next calendar year
3	For apples or pears sold by retail sale, when is the levy due and payable?	On the last day of February in the next calendar year
4	For apples or pears processed by the levy payer, when is the levy due and payable?	On the last day of February in the next calendar year
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 38-2.  
  
If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

#### *When apple or pear export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on apples or pears that are exported from Australia in a quarter in a calendar year, this table has effect.

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 38 Apples and pears

Clause 38-1

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**Apple or pear export charge**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For apples or pears exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause 38-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the calendar year under subclause 38-2(3)—on the last day of February in the next calendar year
2	For apples or pears exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 38-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on apples or pears, this table has effect.

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a calendar year?	For apples or pears exported in the quarter other than through an exporting agent—the charge payer, unless the charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a calendar year?	The following person: (a) for apples or pears sold by the levy payer by retail sale in the year—the levy payer; (b) for apples or pears processed in the year by the levy payer—the levy payer; (c) the charge payer for apples or pears who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 38-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on apples or pears, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the apples or pears
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the apples or pears

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 38 Apples and pears

Clause 38-2

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**Record-keeping**

---

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 38-3.

**38-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on apples or pears that are sold by the levy payer in a quarter in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) levy is imposed on apples or pears that are processed for the levy payer in a calendar year (the *processing case*); or
  - (c) charge is imposed on apples or pears that are exported from Australia in a quarter in a calendar year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the apples or pears?	The following person: <ul style="list-style-type: none"><li>(a) the liable collection agent in the sale case;</li><li>(b) the person who carried out the processing in the processing case;</li><li>(c) the exporting agent in the export case</li></ul>
2	When is the equivalent amount due and payable?	<ul style="list-style-type: none"><li>(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or</li><li>(b) if the person must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year</li></ul>
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>Quarterly or annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the calendar year
2	Who must give a return for the calendar year?	The following person: (a) the liable collection agent in the sale case if the person has an exemption from giving returns for quarters in the year; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 38-5.

Note 2: Section 18 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person:

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 38 Apples and pears

Clause 38-3

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<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(a) the liable collection agent in the sale case;
		(b) the person who carried out the processing in the processing case;
		(c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the apples or pears
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the apples or pears are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

### 38-3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) apples or pears are harvested in Australia and in a calendar year are sold by, or processed by or for, the person who owns the apples or pears immediately after they are harvested and the person considers that an exemption from levy applies; or
- (b) apples or pears are harvested in Australia and in a calendar year are exported from Australia and the person who exports the apples or pears considers that an exemption from charge applies.

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<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

### 38-4 Process for obtaining exemption from giving quarterly returns—charge payers

- (1) A person who is a charge payer for charge imposed on apples or pears that are exported in a calendar year other than through an exporting agent is not required to give returns for quarters in the year if:

- (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which such charge is imposed; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total amount of charge that the person will pay, or will be likely to pay, in relation to apples or pears and the calendar year will be less than \$2,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

### **38-5 Process for obtaining exemption from giving quarterly returns—collection agents**

- (1) For the purposes of subclause 38-2(3), a person is not required to give returns for quarters in the calendar year if:
- (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on apples or pears where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to apples or pears and the calendar year will be less than \$2,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

**Division 39—Avocados****39-1 Obligations of levy payers or charge payers***When avocado levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on avocados that are sold by the levy payer in a quarter in a calendar year (other than by retail sale); or
  - (b) levy imposed on avocados that are processed by or for the levy payer in a quarter in a calendar year; or
  - (c) levy imposed on avocados that are sold by the levy payer by retail sale in a calendar year;
- this table has effect.

<b>Avocado levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For avocados sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the liable collection agent must give a return for the quarter under subclause 39-2(3)—on the last day of the first calendar month after the end of the quarter; or</li> <li>(b) if the liable collection agent must give a return for the calendar year under subclause 39-2(3)—on the last day of February in the next calendar year</li> </ul>
2	For avocados processed for the levy payer, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the person who carried out the processing must give a return for the quarter under subclause 39-2(3)—on the last day of the first calendar month after the end of the quarter; or</li> <li>(b) if the person who carried out the processing must give a return for the calendar year under subclause 39-2(3)—on the last day of February in the next calendar year</li> </ul>
3	For avocados sold by retail sale, when is the levy due and payable?	On the last day of February in the next calendar year
4	For avocados sold to a consumer at a wholesale produce market, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or</li> <li>(b) if the levy payer must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year</li> </ul>
5	For avocados processed by the levy payer, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or

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**Avocado levy**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(b) if the levy payer must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year
<b>6</b>	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 39-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When avocado export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on avocados that are exported from Australia in a quarter in a calendar year, this table has effect.

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**Avocado export charge**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
<b>1</b>	For avocados exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause 39-2(3)—on the last day of the first calendar month after the end of the quarter; or  (b) if that agent must give a return for the calendar year under subclause 39-2(3)—on the last day of February in the next calendar year
<b>2</b>	For avocados exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or  (b) if the charge payer must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year
<b>3</b>	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 39-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 39 Avocados

Clause 39-1

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on avocados, this table has effect.

Quarterly or annual returns		
Item	Matter	Rule
1	Who must give a return for a quarter in a calendar year?	The following person: (a) for avocados sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer; (b) for avocados processed in the quarter by the levy payer—the levy payer; (c) for avocados exported in the quarter other than through an exporting agent—the charge payer; unless the person has an exemption from giving returns for quarters in the year
2	Who must give a return for a calendar year?	The following person: (a) for avocados sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer or charge payer for avocados who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 39-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on avocados, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or</li> <li>(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the avocados</li> </ul>
3	What must the charge payer's records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or</li> <li>(b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the avocados</li> </ul>
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 39-3.

### **39-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on avocados that are sold by the levy payer in a quarter in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) levy is imposed on avocados that are processed for the levy payer in a quarter in a calendar year (the *processing case*); or
  - (c) charge is imposed on avocados that are exported from Australia in a quarter in a calendar year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 39 Avocados

Clause 39-2

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the avocados?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the calendar year
2	Who must give a return for the calendar year?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		the end of February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 39-5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the avocados
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the avocados are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**39-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) avocados are harvested in Australia and in a calendar year are sold by, or processed by or for, the person who owns the avocados immediately after they are harvested and the person considers that an exemption from levy applies; or

Clause 39-4

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- (b) avocados are harvested in Australia and in a calendar year are exported from Australia and the person who exports the avocados considers that an exemption from charge applies.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**39-4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers**

- (1) A person who:
- (a) is a levy payer for levy imposed on avocados that are sold by the levy payer in a calendar year to a consumer at a wholesale produce market; or
  - (b) is a levy payer for levy imposed on avocados that are processed by the levy payer in a calendar year; or
  - (c) is a charge payer for charge imposed on avocados that are exported in a calendar year other than through an exporting agent;
- is not required to give returns for quarters in the year if:
- (d) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (e) the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and
  - (f) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total quantity of avocados in relation to which the person will pay, or will be likely to pay, levy or charge or both for the calendar year will be less than 36 tonnes.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

**39-5 Process for obtaining exemption from giving quarterly returns—collection agents**

- (1) For the purposes of subclause 39-2(3), a person is not required to give returns for quarters in the calendar year if:
- (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on avocados where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section 10.

- (2) The person may apply only if the person reasonably believes that the total quantity of avocados in relation to which the person will pay, or will be likely to pay, an equivalent amount for the calendar year will be less than 36 tonnes.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Division 40—Bananas

### 40-1 Obligations of levy payers

*When banana levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on bananas that are sold by the levy payer in a quarter in a financial year (other than by retail sale); or
  - (b) levy imposed on bananas that are sold by the levy payer by retail sale in a financial year;
- this table has effect.

Banana levy		
Item	Matter	Rule
1	For bananas sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause 40-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause 40-2(3)—on 31 August in the next financial year
2	For bananas sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
3	For bananas sold to a consumer at a wholesale produce market, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (2)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (2)—on 31 August in the next financial year
4	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 40-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on bananas, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	For bananas sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer, unless the levy payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The following person: (a) for bananas sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer for bananas who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 40-4.

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on bananas, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 40 Bananas

Clause 40-2

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		and paid by the levy payer on the bananas
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 40-3.

**40-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if levy is imposed on bananas that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the bananas?	The liable collection agent
2	When is the equivalent amount due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The liable collection agent, unless the agent has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The liable collection agent if the agent has an exemption from giving returns for quarters in the financial year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 40-5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The liable collection agent
2	What must the records cover?	The records must enable the agent to substantiate the equivalent amount payable and paid by the agent in relation to the bananas
3	For how long must the agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the bananas are sold

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

### 40-3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if bananas are harvested in Australia and in a financial year are sold by the person who owns the bananas immediately after they are harvested and the person considers that an exemption from levy applies.

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<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

### 40-4 Process for obtaining exemption from giving quarterly returns—levy payers

- (1) A person who is a levy payer for levy imposed on bananas that are sold by the person in a financial year to a consumer at a wholesale produce market is not required to give returns for quarters in the year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which such levy is imposed; and
  - (c) the Secretary grants that exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total amount of levy that the person will pay, or will be likely to pay, in relation to bananas and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

### 40-5 Process for obtaining exemption from giving quarterly returns—collection agents

- (1) For the purposes of subclause 40-2(3), the person who is the liable collection agent is not required to give returns for quarters in the financial year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which levy is imposed on bananas where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.

- (2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to bananas and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Division 41—Cherries

### 41-1 Obligations of levy payers or charge payers

#### *When cherry levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed on cherries that are sold by the levy payer in a period of 12 months beginning on 1 April, this table has effect.

Cherry levy		
Item	Matter	Rule
1	For cherries sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On 30 April in the next period of 12 months beginning on 1 April
2	For cherries sold by retail sale, when is the levy due and payable?	On 30 April in the next period of 12 months beginning on 1 April
3	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 41-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

#### *When cherry export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on cherries that are exported from Australia in a period of 12 months beginning on 1 April, this table has effect.

Cherry export charge		
Item	Matter	Rule
1	For cherries exported through an exporting agent, when is the charge due and payable?	On 30 April in the next period of 12 months beginning on 1 April
2	For cherries exported other than through an exporting agent, when is the charge due and payable?	On 30 April in the next period of 12 months beginning on 1 April
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 41-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money

payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on cherries, this table has effect.

<b>Annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a period of 12 months beginning on 1 April?	The following person: (a) for cherries sold by the levy payer by retail sale in the period—the levy payer; (b) for cherries exported in the period other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of April in the next period of 12 months beginning on 1 April
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on cherries, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the cherries

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 41 Cherries

Clause 41-2

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the cherries
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the period of 12 months beginning on 1 April in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 41-3.

**41-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
  - (a) levy is imposed on cherries that are sold by the levy payer in a period of 12 months beginning on 1 April to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) charge is imposed on cherries that are exported from Australia in a period of 12 months beginning on 1 April through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the cherries?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When is the equivalent amount due and payable?	On 30 April in the next period of 12 months beginning on 1 April
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>Annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the 12-month period?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When must the return be given?	Before the end of April in the next period of 12 months beginning on 1 April
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the cherries
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 12-month period in which the cherries are sold or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

### 41-3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) cherries are harvested in Australia and in a period of 12 months beginning on 1 April are sold by the person who owns the cherries immediately after they are harvested and the person considers that an exemption from levy applies; or
- (b) cherries are harvested in Australia and in a period of 12 months beginning on 1 April are exported from Australia and the person who exports the cherries considers that an exemption from charge applies.

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#### Record-keeping

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Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 12-month period

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Division 42—Chestnuts

### 42-1 Obligations of levy payers or charge payers

*When chestnut levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on chestnuts that are sold by the levy payer in a quarter in a financial year; or
  - (b) levy imposed on chestnuts that are processed by or for the levy payer in a quarter in a financial year;
- this table has effect.

Chestnut levy		
Item	Matter	Rule
1	For chestnuts sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the liable collection agent must give a return for the quarter under subclause 42-2(3)—on the last day of the first calendar month after the end of the quarter; or</li> <li>(b) if the liable collection agent must give a return for the financial year under subclause 42-2(3)—on 31 August in the next financial year</li> </ul>
2	For chestnuts processed for the levy payer, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the person who carried out the processing must give a return for the quarter under subclause 42-2(3)—on the last day of the first calendar month after the end of the quarter; or</li> <li>(b) if the person who carried out the processing must give a return for the financial year under subclause 42-2(3)—on 31 August in the next financial year</li> </ul>
3	For chestnuts sold by retail sale, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the quarter is the threshold quarter in the financial year or any earlier quarter in the year: <ul style="list-style-type: none"> <li>(i) if the levy payer must give a return for the threshold quarter under subclause (4)—on the last day of the first calendar month after the end of the threshold quarter; or</li> <li>(ii) if the levy payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year; or</li> </ul> </li> <li>(b) if the quarter is later than the threshold quarter in the financial year: <ul style="list-style-type: none"> <li>(i) if the levy payer must give a return for the later quarter under subclause (4)—on the last day of the</li> </ul> </li> </ul>

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 42 Chestnuts

Clause 42-1

**Chestnut levy**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		first calendar month after the end of the later quarter; or (ii) if the levy payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year
4	For chestnuts processed by the levy payer, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (4)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 42-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

- (2) The **threshold quarter** in a financial year, for a levy payer, is 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.

*When chestnut export charge due and payable*

- (3) For the purposes of section 8 of the Act, for charge imposed on chestnuts that are exported from Australia in a quarter in a financial year, this table has effect.

**Chestnut export charge**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For chestnuts exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause 42-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the financial year under subclause 42-2(3)—on 31 August in the next financial year
2	For chestnuts exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (4)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 42-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (4) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on chestnuts, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	The following person: (a) for chestnuts sold by the levy payer by retail sale in the threshold quarter in the year or in a later quarter in the year—the levy payer; (b) for chestnuts processed in the quarter by the levy payer—the levy payer; (c) for chestnuts exported in the quarter other than through an exporting agent—the charge payer; unless the person has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The levy payer or charge payer for chestnuts who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 42-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Clause 42-2

*Making and keeping records*

- (5) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on chestnuts, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or</li> <li>(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the chestnuts</li> </ul>
3	What must the charge payer's records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or</li> <li>(b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the chestnuts</li> </ul>
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 42-3.

**42-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on chestnuts that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) levy is imposed on chestnuts that are processed for the levy payer in a quarter in a financial year (the *processing case*); or
  - (c) charge is imposed on chestnuts that are exported from Australia in a quarter in a financial year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <b>equivalent amount</b> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the chestnuts?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of **liable collection agent** in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>Quarterly or annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end

## Schedule 2 Plants and plant products

### Part 2-3 Horticulture

#### Division 42 Chestnuts

##### Clause 42-3

###### Quarterly or annual returns

Item	Matter	Rule
		of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 42-5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

###### *Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

###### Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the chestnuts
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the chestnuts are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

### 42-3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) chestnuts are harvested in Australia and in a financial year are sold by, or processed by or for, the person who owns the chestnuts immediately after

they are harvested and the person considers that an exemption from levy applies; or

- (b) chestnuts are harvested in Australia and in a financial year are exported from Australia and the person who exports the chestnuts considers that an exemption from charge applies.

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### Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

### 42-4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

- (1) A person who:
- (a) is a levy payer for levy imposed on chestnuts that are sold by the levy payer by retail sale in a financial year; or
  - (b) is a levy payer for levy imposed on chestnuts that are processed by the levy payer in a financial year; or
  - (c) is a charge payer for charge imposed on chestnuts that are exported in a financial year other than through an exporting agent;
- is not required to give returns for quarters in the year if:
- (d) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (e) either:
    - (i) if paragraph (a) applies—the person applies before the end of the threshold quarter in the year; or
    - (ii) if paragraph (b) or (c) applies—the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and
  - (f) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to chestnuts and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

**42-5 Process for obtaining exemption from giving quarterly returns—collection agents**

- (1) For the purposes of subclause 42-2(3), a person is not required to give returns for quarters in the financial year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on chestnuts where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to chestnuts and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Division 43—Citrus

### 43-1 Obligations of levy payers or charge payers

*When citrus levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on citrus that is sold by the levy payer in a quarter in a calendar year (other than by retail sale); or
  - (b) levy imposed on citrus that is processed for the levy payer in a calendar year; or
  - (c) levy imposed on citrus that is sold by the levy payer by retail sale in a calendar year; or
  - (d) levy imposed on citrus that is processed by the levy payer in a calendar year;
- this table has effect.

Citrus levy		
Item	Matter	Rule
1	For citrus sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause 43-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the calendar year under subclause 43-2(3)—on the last day of February in the next calendar year
2	For citrus processed for the levy payer, when is the levy due and payable?	On the last day of February in the next calendar year
3	For citrus sold by retail sale, when is the levy due and payable?	On the last day of February in the next calendar year
4	For citrus processed by the levy payer, when is the levy due and payable?	On the last day of February in the next calendar year
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 43-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When citrus export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on citrus that is exported from Australia in a quarter in a calendar year, this table has effect.

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 43 Citrus

Clause 43-1

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**Citrus export charge**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For citrus exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause 43-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the calendar year under subclause 43-2(3)—on the last day of February in the next calendar year
2	For citrus exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 43-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on citrus, this table has effect.

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a calendar year?	For citrus exported in the quarter other than through an exporting agent—the charge payer, unless the charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a calendar year?	The following person: (a) for citrus sold by the levy payer by retail sale in the year—the levy payer; (b) for citrus processed in the year by the levy payer—the levy payer; (c) the charge payer for citrus who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 43-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on citrus, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the citrus
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the citrus
4	For how long must the levy payer or charge	Until the end of the period of 5 years

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 43 Citrus

Clause 43-2

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
	payer keep the records?	beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 43-3.

**43-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on citrus that is sold by the levy payer in a quarter in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) levy is imposed on citrus that is processed for the levy payer in a calendar year (the *processing case*); or
  - (c) charge is imposed on citrus that is exported from Australia in a quarter in a calendar year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the citrus?	The following person: <ul style="list-style-type: none"><li>(a) the liable collection agent in the sale case;</li><li>(b) the person who carried out the processing in the processing case;</li><li>(c) the exporting agent in the export case</li></ul>
2	When is the equivalent amount due and payable?	<ul style="list-style-type: none"><li>(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or</li><li>(b) if the person must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year</li></ul>
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the calendar year
2	Who must give a return for the calendar year?	The following person: (a) the liable collection agent in the sale case if the person has an exemption from giving returns for quarters in the year; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 43-5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the

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**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 43** Citrus

Clause 43-3

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the citrus
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the citrus is sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**43-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) citrus is harvested in Australia and in a calendar year is sold by, or processed by or for, the person who owns the citrus immediately after it is harvested and the person considers that an exemption from levy applies; or
- (b) citrus is harvested in Australia and in a calendar year is exported from Australia and the person who exports the citrus considers that an exemption from charge applies.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**43-4 Process for obtaining exemption from giving quarterly returns—charge payers**

- (1) A person who is a charge payer for charge imposed on citrus that is exported in a calendar year other than through an exporting agent is not required to give returns for quarters in the year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which such charge is imposed; and
  - (c) the Secretary grants the exemption under section 10.

- (2) The person may apply only if the person reasonably believes that the total amount of charge that the person will pay, or will be likely to pay, in relation to citrus and the calendar year will be less than \$1,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

#### **43-5 Process for obtaining exemption from giving quarterly returns—collection agents**

- (1) For the purposes of subclause 43-2(3), a person is not required to give returns for quarters in the calendar year if:
- (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on citrus where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to citrus and the calendar year will be less than \$1,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

**Division 44—Custard apples****44-1 Obligations of levy payers or charge payers***When custard apple levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed on custard apples that are sold by the levy payer in a quarter in a calendar year, this table has effect.

<b>Custard apple levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For custard apples sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause 44-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the calendar year under subclause 44-2(3)—on the last day of February in the next calendar year
2	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 44-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When custard apple export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on custard apples that are exported from Australia in a quarter in a calendar year, this table has effect.

<b>Custard apple export charge</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For custard apples exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause 44-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the calendar year under subclause 44-2(3)—on the last day of February in the next calendar year
2	For custard apples exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of

**Custard apple export charge**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		the quarter; or (b) if the charge payer must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 44-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on custard apples, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a calendar year?	For custard apples exported in the quarter other than through an exporting agent—the charge payer, unless the charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a calendar year?	The charge payer for custard apples who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 44-4.

**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 44** Custard apples

Clause 44-2

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on custard apples, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must contain details of the transaction involving the liable collection agent (including that agent's contact details)
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the custard apples
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 44-3.

**44-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on custard apples that are sold by the levy payer in a quarter in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) charge is imposed on custard apples that are exported from Australia in a quarter in a calendar year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the	The following person:

**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
	<i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the custard apples?	(a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the calendar year
2	Who must give a return for the calendar year?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 44 Custard apples

Clause 44-3

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 44-5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the custard apples
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the custard apples are sold or exported

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**44-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) custard apples are harvested in Australia and in a calendar year are sold by the person who owns the custard apples immediately after they are harvested and the person considers that an exemption from levy applies; or
- (b) custard apples are harvested in Australia and in a calendar year are exported from Australia and the person who exports the custard apples considers that an exemption from charge applies.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the

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**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**44-4 Process for obtaining exemption from giving quarterly returns—charge payers**

- (1) A person who is a charge payer for charge imposed on custard apples that are exported in a calendar year other than through an exporting agent is not required to give returns for quarters in the year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which such charge is imposed; and
  - (c) the Secretary grants that exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total amount of charge that the person will pay, or will be likely to pay, in relation to custard apples and the calendar year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

**44-5 Process for obtaining exemption from giving quarterly returns—collection agents**

- (1) For the purposes of subclause 44-2(3), a person is not required to give returns for quarters in the calendar year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on custard apples where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to custard apples and the calendar year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Division 45—Dried tree fruit

### 45-1 Obligations of levy payers

*When dried tree fruit levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on dried tree fruit that is delivered to a packing house in a period of 12 months beginning on 1 October; or
  - (b) 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; or
  - (c) levy imposed on dried tree fruit that is sold by the levy payer in a period of 12 months beginning on 1 October; or
  - (d) levy imposed on dried tree fruit that is used by the levy payer in a period of 12 months beginning on 1 October in the production of other goods;
- this table has effect.

Dried tree fruit levy		
Item	Matter	Rule
1	For dried tree fruit that is delivered to a packing house, when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
2	For dried tree fruit, where the tree fruit is dried at a packing house, when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
3	For dried tree fruit sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
4	For dried tree fruit sold by retail sale, when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
5	For dried tree fruit used by the levy payer in the production of other goods, when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
6	To whom is the levy payable?	The Commonwealth

Note 1: For items 1, 2 and 3, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 45-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving annual returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on dried tree fruit, this table has effect.

**Annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a period of 12 months beginning on 1 October?	The following person: (a) for dried tree fruit sold by the levy payer by retail sale in the period—the levy payer; (b) for dried tree fruit used by the levy payer in the period in the production of other goods—the levy payer
2	When must the return be given?	Before the end of November in the next period of 12 months beginning on 1 October
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on dried tree fruit, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the dried tree fruit
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the period of 12 months beginning on 1 October in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 45-3.

## 45-2 Obligations of collection agents

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on dried tree fruit that in a period of 12 months beginning on 1 October is delivered to a packing house by or on behalf of the levy payer (the *delivery case*); or
  - (b) levy is 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 (the *processing case*); or
  - (c) levy is imposed on dried tree fruit that is sold by the levy payer in a period of 12 months beginning on 1 October to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*).

### *Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	Matter	Rule
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the dried tree fruit?	The following person: (a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in the processing case; (c) the liable collection agent in the sale case
2	When is the equivalent amount due and payable?	On 30 November in the next period of 12 months beginning on 1 October
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

### *Giving annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Annual returns		
Item	Matter	Rule
1	Who must give a return for the 12-month period?	The following person: (a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in the processing case; (c) the liable collection agent in the sale case
2	When must the return be given?	Before the end of November in the next period of 12 months beginning on 1 October

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**Annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in the processing case; (c) the liable collection agent in the sale case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the dried tree fruit
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 12-month period in which: (a) the dried tree fruit is delivered to the packing house; or (b) the tree fruit is dried at the packing house; or (c) the dried tree fruit is sold

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**45-3 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if tree fruit is harvested in Australia and one of the following applies:

- (a) the tree fruit is dried in Australia outside a packing house and the dried tree fruit is delivered to a packing house in Australia in a period of 12 months

**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 45** Dried tree fruit

Clause 45-3

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beginning on 1 October by or on behalf of the person who owns the tree fruit immediately after it is harvested;

- (b) the tree fruit is delivered to a packing house in Australia by or on behalf of that person and dried at the packing house in a period of 12 months beginning on 1 October;
- (c) the tree fruit is dried in Australia and the dried tree fruit is sold by that person in a period of 12 months beginning on 1 October;
- (d) the tree fruit is dried in Australia and the dried tree fruit is used in Australia by that person in a period of 12 months beginning on 1 October in the production of other goods;

and that person considers that an exemption from levy applies.

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**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	That person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must that person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 12-month period

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Division 46—Ginger

### 46-1 Obligations of levy payers

#### *When ginger levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed on ginger that is sold by the levy payer in a quarter in a financial year, this table has effect.

Ginger levy		
Item	Matter	Rule
1	For ginger (other than seed ginger) sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause 46-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause 46-2(3)—on 31 August in the next financial year
2	For seed ginger sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On 31 August in the next financial year
3	For ginger sold to a consumer at a wholesale produce market, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (2)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (2)—on 31 August in the next financial year
4	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 46-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For item 2, most business purchasers of seed ginger will be other ginger growers. The ginger grower selling the seed ginger is required to pay the levy and give a return.

Note 3: For penalty for late payment, see section 9 of the Act.

#### *Giving quarterly or annual returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on ginger, this table has effect.

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 46 Ginger

Clause 46-1

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	For ginger sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer, unless the levy payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The following person: (a) for seed ginger sold by the levy payer in the year to a business purchaser (whether directly or through a selling agent or buying agent or both)—the levy payer; (b) the levy payer for ginger who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 46-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on ginger, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or

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**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the ginger
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 46-3.

**46-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if levy is imposed on ginger (other than seed ginger) that is sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the ginger?	The liable collection agent
2	When is the equivalent amount due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 46 Ginger

Clause 46-2

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The liable collection agent, unless the agent has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The liable collection agent if the agent has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 46-5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The liable collection agent
2	What must the records cover?	The records must enable the agent to substantiate the equivalent amount payable and paid by the agent in relation to the ginger
3	For how long must the agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the ginger is sold

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

### 46-3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if ginger is grown in Australia and in a financial year is sold by the grower and the grower considers that an exemption from levy applies.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The grower
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the grower keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

### 46-4 Process for obtaining exemption from giving quarterly returns—levy payers

- (1) A person who is a levy payer for levy imposed on ginger that is sold by the person in a financial year to a consumer at a wholesale produce market is not required to give returns for quarters in the year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which such levy is imposed; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total amount of levy that the person will pay, or will be likely to pay, in relation to ginger and the financial year will be less than \$200.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

### 46-5 Process for obtaining exemption from giving quarterly returns—collection agents

- (1) For the purposes of subclause 46-2(3), the person who is the liable collection agent is not required to give returns for quarters in the financial year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which levy is imposed on ginger where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.

**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 46** Ginger

Clause 46-5

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- (2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to ginger and the financial year will be less than \$200.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

**Division 47—Lychees****47-1 Obligations of levy payers or charge payers***When lychee levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on lychees that are sold by the levy payer in a quarter in a financial year (other than by retail sale); or
  - (b) levy imposed on lychees that are processed by or for the levy payer in a quarter in a financial year; or
  - (c) levy imposed on lychees that are sold by the levy payer by retail sale in a financial year;
- this table has effect.

<b>Lychee levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For lychees sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For lychees processed for the levy payer, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
3	For lychees sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
4	For lychees sold to a consumer at a wholesale produce market, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
5	For lychees processed by the levy payer, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
6	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 47-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When lychee export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on lychees that are exported from Australia in a quarter in a financial year, this table has effect.

**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 47** Lychees

Clause 47-1

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**Lychee export charge**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For lychees exported through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
2	For lychees exported other than through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 47-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on lychees, this table has effect.

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	The following person: (a) for lychees sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer; (b) for lychees processed in the quarter by the levy payer—the levy payer; (c) for lychees exported in the quarter other than through an exporting agent—the charge payer
2	Who must give a return for a financial year?	For lychees sold by the levy payer by retail sale in the year—the levy payer
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include

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**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on lychees, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or</li> <li>(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the lychees</li> </ul>
3	What must the charge payer's records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or</li> <li>(b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the lychees.</li> </ul>
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 47-3.

**47-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 47 Lychees

Clause 47-2

- (a) levy is imposed on lychees that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
- (b) levy is imposed on lychees that are processed for the levy payer in a quarter in a financial year (the *processing case*); or
- (c) charge is imposed on lychees that are exported from Australia in a quarter in a financial year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the lychees?	The following person: <ul style="list-style-type: none"><li>(a) the liable collection agent in the sale case;</li><li>(b) the person who carried out the processing in the processing case;</li><li>(c) the exporting agent in the export case</li></ul>
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>Quarterly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: <ul style="list-style-type: none"><li>(a) the liable collection agent in the sale case;</li><li>(b) the person who carried out the processing in the processing case;</li><li>(c) the exporting agent in the export case</li></ul>
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"><li>(a) must be in the appropriate approved form and include the information required by that form; or</li><li>(b) must be given electronically using an</li></ul>

**Quarterly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the lychees
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the lychees are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**47-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) lychees are harvested in Australia and in a financial year are sold by, or processed by or for, the person who owns the lychees immediately after they are harvested and the person considers that an exemption from levy applies; or
- (b) lychees are harvested in Australia and in a financial year are exported from Australia and the person who exports the lychees considers that an exemption from charge applies.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies

**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 47** Lychees

Clause 47-3

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**Division 48—Macadamia nuts****48-1 Obligations of levy payers or charge payers***When macadamia nut levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) 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; or
  - (b) levy imposed on macadamia dried kernels that are processed by or for the levy payer in a calendar month in a calendar year;
- this table has effect.

**Macadamia nut levy**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For macadamias in shell or macadamia dried kernels sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the calendar month is the threshold calendar month in the calendar year or any earlier calendar month in the year—on the last day of the second calendar month after the end of the threshold calendar month; or</li> <li>(b) if the calendar month is later than the threshold calendar month in the calendar year—on the last day of the second calendar month after the end of the later calendar month</li> </ul>
2	For macadamia dried kernels processed for the levy payer, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the calendar month is the threshold calendar month in the calendar year or any earlier calendar month in the year—on the last day of the second calendar month after the end of the threshold calendar month; or</li> <li>(b) if the calendar month is later than the threshold calendar month in the calendar year—on the last day of the second calendar month after the end of the later calendar month</li> </ul>
3	For macadamias in shell or macadamia dried kernels sold by retail sale, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the calendar month is the threshold calendar month in the calendar year or any earlier calendar month in the year—on the last day of the second calendar month after the end of the threshold calendar month; or</li> <li>(b) if the calendar month is later than the threshold calendar month in the calendar year—on the last day of the second calendar month after the end of the later calendar month</li> </ul>
4	For macadamia dried kernels processed by the levy payer, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the calendar month is the threshold calendar month in the calendar year or any earlier calendar month in the year—on the last day of the second calendar month after the end of the threshold calendar month; or</li> </ul>

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 48 Macadamia nuts

Clause 48-1

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**Macadamia nut levy**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(b) if the calendar month is later than the threshold calendar month in the calendar year—on the last day of the second calendar month after the end of the later calendar month
5	To whom is the levy payable?	The Commonwealth

Note 1: For the definition of *threshold calendar month*, see subclause (3).

Note 2: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 48-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 3: For penalty for late payment, see section 9 of the Act.

*When macadamia nut export charge due and payable*

- (2) For the purposes of section 8 of the Act, 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 table has effect.

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**Macadamia nut export charge**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For macadamias in shell or macadamia dried kernels exported through an exporting agent, when is the charge due and payable?	(a) if the calendar month is the threshold calendar month in the calendar year or any earlier calendar month in the year—on the last day of the second calendar month after the end of the threshold calendar month; or (b) if the calendar month is later than the threshold calendar month in the calendar year—on the last day of the second calendar month after the end of the later calendar month
2	For macadamias in shell or macadamia dried kernels exported other than through an exporting agent, when is the charge due and payable?	(a) if the calendar month is the threshold calendar month in the calendar year or any earlier calendar month in the year—on the last day of the second calendar month after the end of the threshold calendar month; or (b) if the calendar month is later than the threshold calendar month in the calendar year—on the last day of the second calendar month after the end of the later calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For the definition of *threshold calendar month*, see subclause (3).

Note 2: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 48-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 3: For penalty for late payment, see section 9 of the Act.

*Threshold calendar month*

- (3) The **threshold calendar month** in a calendar year, for a person who is a levy payer or charge payer, is the first calendar month in that year at the end of which the sum of the following amounts that the person is liable to pay in relation to that year is \$120 or more:
- (a) levy under Division 48 of Part 2-3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* (macadamia nut levy);
  - (b) charge under Division 48 of Part 2-3 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* (macadamia nut export charge).

*Giving monthly returns*

- (4) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on macadamias in shell or macadamia dried kernels, this table has effect.

<b>Monthly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a calendar month in a calendar year?	The following person: (a) for macadamias in shell or macadamia dried kernels sold by the levy payer by retail sale in the threshold calendar month in the year or in a later calendar month in the year—the levy payer; (b) for macadamia dried kernels processed by the levy payer in the threshold calendar month in the year or in a later calendar month in the year—the levy payer; (c) for macadamias in shell or macadamia dried kernels exported in the threshold calendar month in the year or in a later calendar month in the year other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the second calendar month after the end of the threshold calendar month or the later calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 48 Macadamia nuts

Clause 48-1

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**Monthly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (5) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on macadamias in shell or macadamia dried kernels, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the macadamias in shell or macadamia dried kernels
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the macadamias in shell or macadamia dried kernels
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy or charge is imposed

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Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 48-3.

**48-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on 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 (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) levy is imposed on macadamia dried kernels that are processed for the levy payer in a calendar month in a calendar year (the *processing case*); or
  - (c) charge is imposed on 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*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the macadamias in shell or macadamia dried kernels?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the calendar month is the threshold calendar month in the calendar year for the levy payer or charge payer or any earlier calendar month in the year—on the last day of the second calendar month after the end of the threshold calendar month; or (b) if the calendar month is later than the threshold calendar month in the calendar year for the levy payer or charge payer—on the last day of the second calendar month after the end of the later calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For the definition of *threshold calendar month*, see subclause 48-1(3).

Note 3: For penalty for late payment, see section 11 of the Act.

*Giving monthly returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 48** Macadamia nuts

Clause 48-2

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**Monthly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the calendar month?	The following person: (a) the liable collection agent in the sale case, where the calendar month is the threshold calendar month in the calendar year for the levy payer or a later calendar month in the year; (b) the person who carried out the processing in the processing case, where the calendar month is the threshold calendar month in the calendar year for the levy payer or a later calendar month in the year; (c) the exporting agent in the export case, where the calendar month is the threshold calendar month in the calendar year for the charge payer or a later calendar month in the year
2	When must the return be given?	Before the end of the second calendar month after the end of the threshold calendar month or later calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the macadamias in shell or macadamia dried

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**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		kernels
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the macadamias in shell or macadamia dried kernels are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**48-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) macadamia nuts are harvested in Australia and in a calendar year the macadamias in shell or macadamia dried kernels are sold by the person who owns the macadamia nuts immediately after they are harvested and the person considers that an exemption from levy applies; or
- (b) macadamia nuts are harvested in Australia and in a calendar year the macadamia dried kernels are processed by or for the person who owns the macadamia nuts immediately after they are harvested and the person considers that an exemption from levy applies; or
- (c) macadamia nuts are harvested in Australia and in a calendar year the macadamias in shell or macadamia dried kernels are exported from Australia and the person who exports the macadamias in shell or macadamia dried kernels considers that an exemption from charge applies.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Division 49—Mangoes

### 49-1 Obligations of levy payers or charge payers

#### *When mango levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on mangoes that are sold by the levy payer in a quarter in a financial year (other than by retail sale); or
  - (b) levy imposed on mangoes that are sold by the levy payer by retail sale in a financial year;
- this table has effect.

#### **Mango levy**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For mangoes sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For mangoes sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
3	For mangoes sold to a consumer at a wholesale produce market, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
4	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 49-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

#### *When mango export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on mangoes that are exported from Australia in a quarter in a financial year, this table has effect.

#### **Mango export charge**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For mangoes exported through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
2	For mangoes exported other than through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter

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**Mango export charge**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 49-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on mangoes, this table has effect.

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	The following person: (a) for mangoes sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer; (b) for mangoes exported in the quarter other than through an exporting agent—the charge payer
2	Who must give a return for a financial year?	For mangoes sold by the levy payer by retail sale in the year—the levy payer
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on mangoes, this table has effect.

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 49 Mangoes

Clause 49-2

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the mangoes
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the mangoes
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 49-3.

## 49-2 Obligations of collection agents

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on mangoes that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) charge is imposed on mangoes that are exported from Australia in a quarter in a financial year through an exporting agent (the *export case*).

### *Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the	The following person:

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**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
	<i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the mangoes?	(a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**Quarterly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case

**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 49** Mangoes

Clause 49-3

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**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the mangoes
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the mangoes are sold or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**49-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) mangoes are harvested in Australia and in a financial year are sold by the person who owns the mangoes immediately after they are harvested and the person considers that an exemption from levy applies; or
- (b) mangoes are harvested in Australia and in a financial year are exported from Australia and the person who exports the mangoes considers that an exemption from charge applies.

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**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Division 50—Melons

### 50-1 Obligations of levy payers or charge payers

*When melon levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on melons that are sold by the levy payer in a quarter in a financial year (other than by retail sale); or
  - (b) levy imposed on melons that are processed by or for the levy payer in a quarter in a financial year; or
  - (c) levy imposed on melons that are sold by the levy payer by retail sale in a financial year;
- this table has effect.

Melon levy		
Item	Matter	Rule
1	For melons sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause 50-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause 50-2(3)—on 31 August in the next financial year
2	For melons processed for the levy payer, when is the levy due and payable?	(a) if the person who carried out the processing must give a return for the quarter under subclause 50-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person who carried out the processing must give a return for the financial year under subclause 50-2(3)—on 31 August in the next financial year
3	For melons sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
4	For melons processed by the levy payer, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (4)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 50-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 50 Melons

Clause 50-1

money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When melon export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on melons that are exported from Australia in a quarter in a financial year, this table has effect.

<b>Melon export charge</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For melons exported through an exporting agent, when is the charge due and payable?	<p>(a) if the quarter is the threshold quarter in the financial year or any earlier quarter in the year:</p> <ul style="list-style-type: none"><li>(i) if that agent must give a return for the threshold quarter under subclause 50-2(3)—on the last day of the first calendar month after the end of the threshold quarter; or</li><li>(ii) if that agent must give a return for the financial year under subclause 50-2(3)—on 31 August in the next financial year; or</li></ul> <p>(b) if the quarter is later than the threshold quarter in the financial year:</p> <ul style="list-style-type: none"><li>(i) if that agent must give a return for the later quarter under subclause 50-2(3)—on the last day of the first calendar month after the end of the later quarter; or</li><li>(ii) if that agent must give a return for the financial year under subclause 50-2(3)—on 31 August in the next financial year</li></ul>
2	For melons exported other than through an exporting agent, when is the charge due and payable?	<p>(a) if the quarter is the threshold quarter in the financial year or any earlier quarter in the year:</p> <ul style="list-style-type: none"><li>(i) if the charge payer must give a return for the threshold quarter under subclause (4)—on the last day of the first calendar month after the end of the threshold quarter; or</li><li>(ii) if the charge payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year; or</li></ul> <p>(b) if the quarter is later than the threshold quarter in the financial year:</p> <ul style="list-style-type: none"><li>(i) if the charge payer must give a return for the later quarter under subclause (4)—on the last day of the first calendar month after the end of</li></ul>

**Melon export charge**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		the later quarter; or (ii) if the charge payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 50-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

- (3) The *threshold quarter* in a financial year, for a charge payer, is the first quarter in that year at the end of which the total quantity of melons that the charge payer has exported from Australia in that year is 20 tonnes or more.

*Giving quarterly or annual returns*

- (4) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on melons, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	The following person: (a) for melons processed in the quarter by the levy payer—the levy payer; (b) for melons exported in the threshold quarter in the year or in a later quarter in the year other than through an exporting agent—the charge payer; unless the person has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The following person: (a) for melons sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer or charge payer for melons who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 50 Melons

Clause 50-1

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 50-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (5) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on melons, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the melons
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the melons
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 50-3.

## 50-2 Obligations of collection agents

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on melons that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) levy is imposed on melons that are processed for the levy payer in a quarter in a financial year (the *processing case*); or
  - (c) charge is imposed on melons that are exported from Australia in a quarter in a financial year through an exporting agent (the *export case*).

### *Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the melons?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) in the sale case: (i) if the liable collection agent must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (ii) if the liable collection agent must give a return for the financial year under subclause (3)—on 31 August in the next financial year; or (b) in the processing case: (i) if the person who carried out the processing must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (ii) if the person who carried out the processing must give a return for the financial year under subclause (3)—on 31 August in the next financial year; or (c) in the export case where the quarter is the threshold quarter in the financial year for the charge payer or any earlier quarter in the year:

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 50 Melons

Clause 50-2

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(i) if the exporting agent must give a return for the threshold quarter under subclause (3)—on the last day of the first calendar month after the end of the threshold quarter; or (ii) if the exporting agent must give a return for the financial year under subclause (3)—on 31 August in the next financial year; or (d) in the export case where the quarter is later than the threshold quarter in the financial year for the charge payer: (i) if the exporting agent must give a return for the later quarter under subclause (3)—on the last day of the first calendar month after the end of the later quarter; or (ii) if the exporting agent must give a return for the financial year under subclause (3)—on 31 August in the next financial year

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3	To whom is the equivalent amount payable?	The Commonwealth
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Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For the definition of *threshold quarter*, see subclause 50-1(3).

Note 3: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case, where the quarter is the threshold quarter in the financial year for the charge payer or a later quarter in the year; unless the person has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The following person:

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**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 50-5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the melons
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the melons are sold, processed or exported

Clause 50-3

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

### 50-3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) melons are harvested in Australia and in a financial year are sold by, or processed by or for, the person who owns the melons immediately after they are harvested and the person considers that an exemption from levy applies; or
- (b) melons are harvested in Australia and in a financial year are exported from Australia and the person who exports the melons considers that an exemption from charge applies.

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Record-keeping		
Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

### 50-4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

- (1) A person who:
  - (a) is a levy payer for levy imposed on melons that are processed by the levy payer in a financial year; or
  - (b) is a charge payer for charge imposed on melons that are exported in a financial year other than through an exporting agent;is not required to give returns for quarters in the year if:
  - (c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (d) either:
    - (i) if paragraph (a) applies—the person applies before the end of the first quarter in the year in which such levy is imposed; or
    - (ii) if paragraph (b) applies—the person applies before the end of the threshold quarter in the year; and
  - (e) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to melons and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

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**50-5 Process for obtaining exemption from giving quarterly returns—collection agents**

- (1) For the purposes of subclause 50-2(3), a person is not required to give returns for quarters in the financial year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of:
    - (i) if the person is the liable collection agent in the sale case or the person who carried out the processing in the processing case—the first quarter in the year in which levy is imposed on melons where the person is liable to pay an equivalent amount; or
    - (ii) if the person is the exporting agent in the export case—the first threshold quarter in the year for a charge payer where, in respect of the melons being exported, the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to melons and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Division 51—Nashi

### 51-1 Obligations of levy payers or charge payers

*When nashi levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on nashi that are sold by the levy payer in a quarter in a calendar year (other than by retail sale); or
  - (b) levy imposed on nashi that are processed by or for the levy payer in a quarter in a calendar year; or
  - (c) levy imposed on nashi that are sold by the levy payer by retail sale in a calendar year;
- this table has effect.

Nashi levy		
Item	Matter	Rule
1	For nashi sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause 51-2(3)—on the last day of the first calendar month after the end of the quarter; or  (b) if the liable collection agent must give a return for the calendar year under subclause 51-2(3)—on the last day of February in the next calendar year
2	For nashi processed for the levy payer, when is the levy due and payable?	On the last day of February in the next calendar year
3	For nashi sold by retail sale, when is the levy due and payable?	On the last day of February in the next calendar year
4	For nashi processed by the levy payer, when is the levy due and payable?	On the last day of February in the next calendar year
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 51-2.  
  
If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When nashi export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on nashi that are exported from Australia in a quarter in a calendar year, this table has effect.

**Nashi export charge**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For nashi exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause 51-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the calendar year under subclause 51-2(3)—on the last day of February in the next calendar year
2	For nashi exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 51-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on nashi, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a calendar year?	For nashi exported in the quarter other than through an exporting agent—the charge payer, unless the charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a calendar year?	The following person: (a) for nashi sold by the levy payer by retail sale in the year—the levy payer; (b) for nashi processed in the year by the levy payer—the levy payer; (c) the charge payer for nashi who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 51 Nashi

Clause 51-1

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		of the quarter; or (b) for a return for a calendar year—before the end of February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 51-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on nashi, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the nashi
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the nashi
4	For how long must the levy payer or charge	Until the end of the period of 5 years

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
	payer keep the records?	beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 51-3.

**51-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- levy is imposed on nashi that are sold by the levy payer in a quarter in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - levy is imposed on nashi that are processed for the levy payer in a calendar year (the *processing case*); or
  - charge is imposed on nashi that are exported from Australia in a quarter in a calendar year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the nashi?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 51 Nashi

Clause 51-2

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the calendar year
2	Who must give a return for the calendar year?	The following person: (a) the liable collection agent in the sale case if the person has an exemption from giving returns for quarters in the year; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 51-5.

Note 2: Section 18 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the

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**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the nashi
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the nashi are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**51-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) nashi are harvested in Australia and in a calendar year are sold by, or processed by or for, the person who owns the nashi immediately after they are harvested and the person considers that an exemption from levy applies; or
- (b) nashi are harvested in Australia and in a calendar year are exported from Australia and the person who exports the nashi considers that an exemption from charge applies.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**51-4 Process for obtaining exemption from giving quarterly returns—charge payers**

- (1) A person who is a charge payer for charge imposed on nashi that are exported in a calendar year other than through an exporting agent is not required to give returns for quarters in the year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which such charge is imposed; and

(c) the Secretary grants the exemption under section 10.

- (2) The person may apply only if the person reasonably believes that the total amount of charge that the person will pay, or will be likely to pay, in relation to nashi and the calendar year will be less than \$1,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

### **51-5 Process for obtaining exemption from giving quarterly returns—collection agents**

- (1) For the purposes of subclause 51-2(3), a person is not required to give returns for quarters in the calendar year if:
- (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on nashi where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.

- (2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to nashi and the calendar year will be less than \$1,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

### **51-6 Application provisions**

- (1) This Division applies in relation to levy imposed by clause 51-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on nashi only if the rate of the levy on nashi is greater than nil.
- (2) This Division applies in relation to charge imposed by clause 51-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on nashi only if the rate of the charge on nashi is greater than nil.

## Division 52—Olives

### 52-1 Obligations of levy payers

#### *When olive levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on olives that are sold by the levy payer in a period of 12 months beginning on 1 October; or
  - (b) levy imposed on olives that are processed by or for the levy payer in a period of 12 months beginning on 1 October;
- this table has effect.

<b>Olive levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For olives sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On 31 October in the next period of 12 months beginning on 1 October
2	For olives processed for the levy payer, when is the levy due and payable?	On 31 October in the next period of 12 months beginning on 1 October
3	For olives sold by retail sale, when is the levy due and payable?	On 31 October in the next period of 12 months beginning on 1 October
4	For olives processed by the levy payer, when is the levy due and payable?	On 31 October in the next period of 12 months beginning on 1 October
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 52-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

#### *Giving annual returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on olives, this table has effect.

<b>Annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a period of 12 months beginning on 1 October?	The following person: <ol style="list-style-type: none"> <li>(a) for olives sold by the levy payer by retail sale in the period—the levy payer;</li> <li>(b) for olives processed in the period by the levy payer—the levy payer</li> </ol>

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 52 Olives

Clause 52-2

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**Annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
2	When must the return be given?	Before the end of October in the next period of 12 months beginning on 1 October
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on olives, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the olives
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the period of 12 months beginning on 1 October in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 52-3.

**52-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on olives that are sold by the levy payer in a period of 12 months beginning on 1 October to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) levy is imposed on olives that are processed for the levy payer in a period of 12 months beginning on 1 October (the *processing case*).

*Payment of equivalent amounts*

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the olives?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case
2	When is the equivalent amount due and payable?	On 31 October in the next period of 12 months beginning on 1 October
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>Annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the 12-month period?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case
2	When must the return be given?	Before the end of October in the next period of 12 months beginning on 1 October
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 52** Olives

Clause 52-3

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the olives
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 12-month period in which the olives are sold or processed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**52-3 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if olives are grown in Australia and in a period of 12 months beginning on 1 October are sold by, or processed by or for, the grower and the grower considers that an exemption from levy applies.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The grower
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the grower keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 12-month period

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Division 53—Onions

### 53-1 Obligations of levy payers or charge payers

#### *When onion levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on onions that are sold by the levy payer in a quarter in a calendar year (other than by retail sale); or
  - (b) levy imposed on onions that are processed by or for the levy payer in a quarter in a calendar year; or
  - (c) levy imposed on onions that are sold by the levy payer by retail sale in a calendar year;
- this table has effect.

Onion levy		
Item	Matter	Rule
1	For onions sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause 53-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the calendar year under subclause 53-2(3)—on the last day of February in the next calendar year
2	For onions processed for the levy payer, when is the levy due and payable?	(a) if the person who carried out the processing must give a return for the quarter under subclause 53-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person who carried out the processing must give a return for the calendar year under subclause 53-2(3)—on the last day of February in the next calendar year
3	For onions sold by retail sale, when is the levy due and payable?	On the last day of February in the next calendar year
4	For onions processed by the levy payer, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 53-2.

**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 53** Onions

Clause 53-1

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When onion export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on onions that are exported from Australia in a quarter in a calendar year, this table has effect.

<b>Onion export charge</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For onions exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause 53-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the calendar year under subclause 53-2(3)—on the last day of February in the next calendar year
2	For onions exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 53-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on onions, this table has effect.

<b>Quarterly or annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a calendar year?	The following person: (a) for onions processed in the quarter by the levy payer—the levy payer; (b) for onions exported in the quarter other

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		than through an exporting agent—the charge payer; unless the person has an exemption from giving returns for quarters in the year
2	Who must give a return for a calendar year?	The following person: (a) for onions sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer or charge payer for onions who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 53-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on onions, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the onions

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 53 Onions

Clause 53-2

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the onions
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 53-3.

**53-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on onions that are sold by the levy payer in a quarter in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) levy is imposed on onions that are processed for the levy payer in a quarter in a calendar year (the *processing case*); or
  - (c) charge is imposed on onions that are exported from Australia in a quarter in a calendar year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the onions?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the

**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		calendar year under subclause (3)—on the last day of February in the next calendar year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the calendar year
2	Who must give a return for the calendar year?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the calendar year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 53 Onions

Clause 53-3

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		to be included in the return
Note 1:	For the process for obtaining an exemption from giving quarterly returns, see clause 53-5.	
Note 2:	Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.	

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the onions
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the onions are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**53-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) onions are harvested in Australia and in a calendar year are sold by, or processed by or for, the person who owns the onions immediately after they are harvested and the person considers that an exemption from levy applies; or
- (b) onions are harvested in Australia and in a calendar year are exported from Australia and the person who exports the onions considers that an exemption from charge applies.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**53-4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers**

- (1) A person who:
  - (a) is a levy payer for levy imposed on onions that are processed by the levy payer in a calendar year; or
  - (b) is a charge payer for charge imposed on onions that are exported in a calendar year other than through an exporting agent;is not required to give returns for quarters in the year if:
  - (c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (d) the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and
  - (e) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total quantity of onions in relation to which the person will pay, or will be likely to pay, levy or charge or both for the calendar year will be less than 1,250 tonnes.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

**53-5 Process for obtaining exemption from giving quarterly returns—collection agents**

- (1) For the purposes of subclause 53-2(3), a person is not required to give returns for quarters in the calendar year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on onions where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total quantity of onions in relation to which the person will pay, or will be likely to pay, an equivalent amount for the calendar year will be less than 1,250 tonnes.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Division 54—Papaya

### 54-1 Obligations of levy payers or charge payers

*When papaya levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on papaya that is sold by the levy payer in a quarter in a financial year (other than by retail sale); or
  - (b) levy imposed on papaya that is processed by or for the levy payer in a quarter in a financial year; or
  - (c) levy imposed on papaya that is sold by the levy payer by retail sale in a financial year;
- this table has effect.

Papaya levy		
Item	Matter	Rule
1	For papaya sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For papaya processed for the levy payer, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
3	For papaya sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
4	For papaya sold to a consumer at a wholesale produce market, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
5	For papaya processed by the levy payer, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
6	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 54-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When papaya export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on papaya that is exported from Australia in a quarter in a financial year, this table has effect.

**Papaya export charge**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For papaya exported through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
2	For papaya exported other than through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 54-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on papaya, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	The following person: (a) for papaya sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer; (b) for papaya processed in the quarter by the levy payer—the levy payer; (c) for papaya exported in the quarter other than through an exporting agent—the charge payer
2	Who must give a return for a financial year?	For papaya sold by the levy payer by retail sale in the year—the levy payer
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 54 Papaya

Clause 54-2

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on papaya, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the papaya
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the papaya
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

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Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 54-3.

**54-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on papaya that is sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
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- (b) levy is imposed on papaya that is processed for the levy payer in a quarter in a financial year (the *processing case*); or
- (c) charge is imposed on papaya that is exported from Australia in a quarter in a financial year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the papaya?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>Quarterly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 54** Papaya

Clause 54-3

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the papaya
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the papaya is sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**54-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) papaya is harvested in Australia and in a financial year is sold by, or processed by or for, the person who owns the papaya immediately after it is harvested and the person considers that an exemption from levy applies; or
- (b) papaya is harvested in Australia and in a financial year is exported from Australia and the person who exports the papaya considers that an exemption from charge applies.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Division 55—Passionfruit

### 55-1 Obligations of levy payers or charge payers

#### *When passionfruit levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on passionfruit that is sold by the levy payer in a quarter in a financial year (other than by retail sale); or
  - (b) levy imposed on passionfruit that is processed by or for the levy payer in a quarter in a financial year; or
  - (c) levy imposed on passionfruit that is sold by the levy payer by retail sale in a financial year;
- this table has effect.

Passionfruit levy		
Item	Matter	Rule
1	For passionfruit sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause 55-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause 55-2(3)—on 31 August in the next financial year
2	For passionfruit processed for the levy payer, when is the levy due and payable?	(a) if the person who carried out the processing must give a return for the quarter under subclause 55-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person who carried out the processing must give a return for the financial year under subclause 55-2(3)—on 31 August in the next financial year
3	For passionfruit sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
4	For passionfruit processed by the levy payer, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 55-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from

**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 55** Passionfruit

Clause 55-1

money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When passionfruit export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on passionfruit that is exported from Australia in a quarter in a financial year, this table has effect.

**Passionfruit export charge**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For passionfruit exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause 55-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the financial year under subclause 55-2(3)—on 31 August in the next financial year
2	For passionfruit exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 55-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on passionfruit, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	The following person: (a) for passionfruit processed in the quarter by the levy payer—the levy payer; (b) for passionfruit exported in the quarter other than through an exporting agent—the charge payer; unless the person has an exemption from

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		giving returns for quarters in the year
2	Who must give a return for a financial year?	The following person: (a) for passionfruit sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer or charge payer for passionfruit who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 55-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on passionfruit, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the passionfruit
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an

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Clause 55-2

**Record-keeping**

Item	Matter	Rule
		<p>equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent’s contact details); or</p> <p>(b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the passionfruit</p>
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 55-3.

**55-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on passionfruit that is sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) levy is imposed on passionfruit that is processed for the levy payer in a quarter in a financial year (the *processing case*); or
  - (c) charge is imposed on passionfruit that is exported from Australia in a quarter in a financial year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Payment of equivalent amounts**

Item	Matter	Rule
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the passionfruit?	<p>The following person:</p> <p>(a) the liable collection agent in the sale case;</p> <p>(b) the person who carried out the processing in the processing case;</p> <p>(c) the exporting agent in the export case</p>
2	When is the equivalent amount due and payable?	<p>(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or</p> <p>(b) if the person must give a return for the financial year under subclause (3)—on 31 August in the next financial year</p>

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 55-5.

**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 55** Passionfruit

Clause 55-3

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the passionfruit
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the passionfruit is sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**55-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) passionfruit is harvested in Australia and in a financial year is sold by, or processed by or for, the person who owns the passionfruit immediately after it is harvested and the person considers that an exemption from levy applies; or
- (b) passionfruit is harvested in Australia and in a financial year is exported from Australia and the person who exports the passionfruit considers that an exemption from charge applies.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

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**55-4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers**

- (1) A person who:
- (a) is a levy payer for levy imposed on passionfruit that is processed by the levy payer in a financial year; or
  - (b) is a charge payer for charge imposed on passionfruit that is exported in a financial year other than through an exporting agent;
- is not required to give returns for quarters in the year if:
- (c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (d) the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and
  - (e) the Secretary grants that exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to passionfruit and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

**55-5 Process for obtaining exemption from giving quarterly returns—collection agents**

- (1) For the purposes of subclause 55-2(3), a person is not required to give returns for quarters in the financial year if:
- (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on passionfruit where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to passionfruit and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Division 56—Persimmons

### 56-1 Obligations of levy payers or charge payers

*When persimmon levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on persimmons that are sold by the levy payer in a quarter in a financial year (other than by retail sale); or
  - (b) levy imposed on persimmons that are processed by or for the levy payer in a quarter in a financial year; or
  - (c) levy imposed on persimmons that are sold by the levy payer by retail sale in a financial year;
- this table has effect.

Persimmon levy		
Item	Matter	Rule
1	For persimmons sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For persimmons processed for the levy payer, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
3	For persimmons sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
4	For persimmons sold to a consumer at a wholesale produce market, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
5	For persimmons processed by the levy payer, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
6	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 56-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When persimmon export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on persimmons that are exported from Australia in a quarter in a financial year, this table has effect.

**Persimmon export charge**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For persimmons exported through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
2	For persimmons exported other than through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 56-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on persimmons, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	The following person: (a) for persimmons sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer; (b) for persimmons processed in the quarter by the levy payer—the levy payer; (c) for persimmons exported in the quarter other than through an exporting agent—the charge payer
2	Who must give a return for a financial year?	For persimmons sold by the levy payer by retail sale in the year—the levy payer
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 56 Persimmons

Clause 56-2

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on persimmons, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the persimmons
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the persimmons
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

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Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 56-3.

**56-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:

- (a) levy is imposed on persimmons that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
- (b) levy is imposed on persimmons that are processed for the levy payer in a quarter in a financial year (the *processing case*); or
- (c) charge is imposed on persimmons that are exported from Australia in a quarter in a financial year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the persimmons?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>Quarterly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 56 Persimmons

Clause 56-3

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**Quarterly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the persimmons
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the persimmons are sold, processed or exported

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**56-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) persimmons are harvested in Australia and in a financial year are sold by, or processed by or for, the person who owns the persimmons immediately after they are harvested and the person considers that an exemption from levy applies; or
- (b) persimmons are harvested in Australia and in a financial year are exported from Australia and the person who exports the persimmons considers that an exemption from charge applies.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the	Until the end of the period of 5 years

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
	records?	beginning on the day after the end of the financial year

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Division 57—Pineapples

### 57-1 Obligations of levy payers or charge payers

#### *When pineapple levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on pineapples that are sold by the levy payer in a quarter in a financial year (other than by retail sale); or
  - (b) levy imposed on pineapples that are processed by or for the levy payer in a quarter in a financial year; or
  - (c) levy imposed on pineapples that are sold by the levy payer by retail sale in a financial year;
- this table has effect.

Pineapple levy		
Item	Matter	Rule
1	For pineapples sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	<p>(a) if the liable collection agent must give a return for the quarter under subclause 57-2(3)—on the last day of the first calendar month after the end of the quarter; or</p> <p>(b) if the liable collection agent must give a return for the financial year under subclause 57-2(3)—on 31 August in the next financial year</p>
2	For pineapples processed for the levy payer, when is the levy due and payable?	<p>(a) if the person who carried out the processing must give a return for the quarter under subclause 57-2(3)—on the last day of the first calendar month after the end of the quarter; or</p> <p>(b) if the person who carried out the processing must give a return for the financial year under subclause 57-2(3)—on 31 August in the next financial year</p>
3	For pineapples sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
4	For pineapples sold to a consumer at a wholesale produce market, when is the levy due and payable?	<p>(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or</p> <p>(b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year</p>
5	For pineapples processed by the levy payer, when is the levy due and payable?	<p>(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or</p> <p>(b) if the levy payer must give a return for the</p>

**Pineapple levy**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		financial year under subclause (3)—on 31 August in the next financial year
6	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 57-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When pineapple export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on pineapples that are exported from Australia in a quarter in a financial year, this table has effect.

**Pineapple export charge**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For pineapples exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause 57-2(3)—on the last day of the first calendar month after the end of the quarter; or  (b) if that agent must give a return for the financial year under subclause 57-2(3)—on 31 August in the next financial year
2	For pineapples exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or  (b) if the charge payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 57-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on pineapples, this table has effect.

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 57 Pineapples

Clause 57-1

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	The following person: (a) for pineapples sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer; (b) for pineapples processed in the quarter by the levy payer—the levy payer; (c) for pineapples exported in the quarter other than through an exporting agent—the charge payer; unless the person has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The following person: (a) for pineapples sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer or charge payer for pineapples who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 57-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on pineapples, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an

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**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent’s contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the pineapples
3	What must the charge payer’s records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent’s contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the pineapples
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 57-3.

**57-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on pineapples that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) levy is imposed on pineapples that are processed for the levy payer in a quarter in a financial year (the *processing case*); or
  - (c) charge is imposed on pineapples that are exported from Australia in a quarter in a financial year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 57 Pineapples

Clause 57-2

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
	of the levy or charge due for payment in relation to the pineapples?	in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

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Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return:

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(a) must be in the appropriate approved form and include the information required by that form; or
		(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 57-5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the pineapples
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the pineapples are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**57-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) pineapples are harvested in Australia and in a financial year are sold by, or processed by or for, the person who owns the pineapples immediately after they are harvested and the person considers that an exemption from levy applies; or
- (b) pineapples are harvested in Australia and in a financial year are exported from Australia and the person who exports the pineapples considers that an exemption from charge applies.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**57-4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers**

- (1) A person who:
  - (a) is a levy payer for levy imposed on pineapples that are sold by the levy payer in a financial year to a consumer at a wholesale produce market; or
  - (b) is a levy payer for levy imposed on pineapples that are processed by the levy payer in a financial year; or
  - (c) is a charge payer for charge imposed on pineapples that are exported in a financial year other than through an exporting agent;is not required to give returns for quarters in the year if:
  - (d) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (e) the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and
  - (f) the Secretary grants that exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to pineapples and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

**57-5 Process for obtaining exemption from giving quarterly returns—collection agents**

- (1) For the purposes of subclause 57-2(3), a person is not required to give returns for quarters in the financial year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on pineapples where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.

- (2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to pineapples and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Division 58—Potatoes

### 58-1 Obligations of levy payers or charge payers

*When potato levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on potatoes that are sold by the levy payer in a quarter in a calendar year (other than by retail sale); or
  - (b) levy imposed on potatoes that are sold by the levy payer by retail sale in a calendar year; or
  - (c) levy imposed on potatoes that are processed in a quarter in a calendar year at a processing establishment in Australia;
- this table has effect.

Potato levy		
Item	Matter	Rule
1	For potatoes sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the liable collection agent must give a return for the quarter under subclause 58-2(3)—on the last day of the first calendar month after the end of the quarter; or</li> <li>(b) if the liable collection agent must give a return for the calendar year under subclause 58-2(3)—on the last day of February in the next calendar year</li> </ul>
2	For potatoes sold by retail sale, when is the levy due and payable?	On the last day of February in the next calendar year
3	For potatoes processed at a processing establishment in Australia, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the quarter is the threshold quarter in the calendar year or any earlier quarter in the year: <ul style="list-style-type: none"> <li>(i) if the levy payer must give a return for the threshold quarter under subclause (4)—on the last day of the first calendar month after the end of the threshold quarter; or</li> <li>(ii) if the levy payer must give a return for the calendar year under subclause (4)—on the last day of February in the next calendar year; or</li> </ul> </li> <li>(b) if the quarter is later than the threshold quarter in the calendar year: <ul style="list-style-type: none"> <li>(i) if the levy payer must give a return for the later quarter under subclause (4)—on the last day of the first calendar month after the end of the later quarter; or</li> <li>(ii) if the levy payer must give a return for the calendar year under subclause (4)—on the last day of</li> </ul> </li> </ul>

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**Potato levy**

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Item	Matter	Rule
		February in the next calendar year
4	To whom is the levy payable?	The Commonwealth

Note 1: For the definition of *threshold quarter*, see subclause (3).

Note 2: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 58-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 3: For penalty for late payment, see section 9 of the Act.

*When potato export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on potatoes that are exported from Australia in a quarter in a calendar year, this table has effect.

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**Potato export charge**

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Item	Matter	Rule
1	For potatoes exported through an exporting agent, when is the charge due and payable?	<p>(a) if the quarter is the threshold quarter in the calendar year or any earlier quarter in the year:</p> <p style="padding-left: 20px;">(i) if that agent must give a return for the threshold quarter under subclause 58-2(3)—on the last day of the first calendar month after the end of the threshold quarter; or</p> <p style="padding-left: 20px;">(ii) if that agent must give a return for the calendar year under subclause 58-2(3)—on the last day of February in the next calendar year; or</p> <p>(b) if the quarter is later than the threshold quarter in the calendar year:</p> <p style="padding-left: 20px;">(i) if that agent must give a return for the later quarter under subclause 58-2(3)—on the last day of the first calendar month after the end of the later quarter; or</p> <p style="padding-left: 20px;">(ii) if that agent must give a return for the calendar year under subclause 58-2(3)—on the last day of February in the next calendar year</p>
2	For potatoes exported other than through an exporting agent, when is the charge due and payable?	<p>(a) if the quarter is the threshold quarter in the calendar year or any earlier quarter in the year:</p> <p style="padding-left: 20px;">(i) if the charge payer must give a return for the threshold quarter under subclause (4)—on the last day of the first calendar month after the end of</p>

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 58 Potatoes

Clause 58-1

**Potato export charge**

Item	Matter	Rule
		<p>the threshold quarter; or</p> <p>(ii) if the charge payer must give a return for the calendar year under subclause (4)—on the last day of February in the next calendar year; or</p> <p>(b) if the quarter is later than the threshold quarter in the calendar year:</p> <p>(i) if the charge payer must give a return for the later quarter under subclause (4)—on the last day of the first calendar month after the end of the later quarter; or</p> <p>(ii) if the charge payer must give a return for the calendar year under subclause (4)—on the last day of February in the next calendar year</p>
3	To whom is the charge payable?	The Commonwealth

Note 1: For the definition of *threshold quarter*, see subclause (3).

Note 2: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 58-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 3: For penalty for late payment, see section 9 of the Act.

*Threshold quarter*

- (3) The *threshold quarter* in a calendar year:
- (a) in relation to a processing establishment, is 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; or
  - (b) for a charge payer, is 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.

*Giving quarterly or annual returns*

- (4) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on potatoes, this table has effect.

**Quarterly or annual returns**

Item	Matter	Rule
1	Who must give a return for a quarter in a calendar year?	<p>The following person:</p> <p>(a) for potatoes processed at a processing establishment in Australia in the threshold quarter in the year or in a later</p>

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		quarter in the year—the levy payer; (b) for potatoes exported in the threshold quarter in the year or in a later quarter in the year other than through an exporting agent—the charge payer; unless the person has an exemption from giving returns for quarters in the year
2	Who must give a return for a calendar year?	The following person: (a) for potatoes sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer or charge payer for potatoes who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 58-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(5) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on potatoes, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 58 Potatoes

Clause 58-2

**Record-keeping**

Item	Matter	Rule
		(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the potatoes
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the potatoes
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 58-3.

**58-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
  - (a) levy is imposed on potatoes that are sold by the levy payer in a quarter in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) charge is imposed on potatoes that are exported from Australia in a quarter in a calendar year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Payment of equivalent amounts**

Item	Matter	Rule
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the potatoes?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) in the sale case: (i) if the liable collection agent must give a return for the quarter under subclause (3)—on the last day of

**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		<p>the first calendar month after the end of the quarter; or</p> <p>(ii) if the liable collection agent must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year; or</p> <p>(b) in the export case where the quarter is the threshold quarter in the calendar year for the charge payer or any earlier quarter in the year:</p> <p>(i) if the exporting agent must give a return for the threshold quarter under subclause (3)—on the last day of the first calendar month after the end of the threshold quarter; or</p> <p>(ii) if the exporting agent must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year; or</p> <p>(c) in the export case where the quarter is later than the threshold quarter in the calendar year for the charge payer:</p> <p>(i) if the exporting agent must give a return for the later quarter under subclause (3)—on the last day of the first calendar month after the end of the later quarter; or</p> <p>(ii) if the exporting agent must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year</p>
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of **liable collection agent** in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For the definition of **threshold quarter**, see subclause 58-1(3).

Note 3: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	<p>The following person:</p> <p>(a) the liable collection agent in the sale case;</p>

**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 58** Potatoes

Clause 58-2

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(b) the exporting agent in the export case, where the quarter is the threshold quarter in the calendar year for the charge payer or a later quarter in the year; unless the person has an exemption from giving returns for quarters in the calendar year
2	Who must give a return for the calendar year?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 58-5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the potatoes

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**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the potatoes are sold or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**58-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) potatoes are harvested in Australia and in a calendar year are sold by the person who owns the potatoes immediately after they are harvested and the person considers that an exemption from levy applies; or
- (b) potatoes are harvested in Australia and in a calendar year are processed at a processing establishment in Australia and the person who owns the potatoes at the time at which the potatoes begin to be processed considers that an exemption from levy applies; or
- (c) potatoes are harvested in Australia and in a calendar year are exported from Australia and the person who exports the potatoes considers that an exemption from charge applies.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**58-4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers**

(1) A person who:

- (a) is a levy payer for levy imposed on potatoes that are processed in a calendar year at a processing establishment in Australia; or
- (b) is a charge payer for charge imposed on potatoes that are exported in a calendar year other than through an exporting agent;

is not required to give returns for quarters in the year if:

- (c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
- (d) the person applies before the end of the threshold quarter in the year; and
- (e) the Secretary grants the exemption under section 10.

- (2) The person may apply only if the person reasonably believes that the total quantity of potatoes in relation to which the person will pay, or will be likely to pay, levy or charge or both for the calendar year will be less than 1,000 tonnes.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

### **58-5 Process for obtaining exemption from giving quarterly returns—collection agents**

- (1) For the purposes of subclause 58-2(3), a person is not required to give returns for quarters in the calendar year if:
- (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of:
    - (i) if the person is the liable collection agent in the sale case—the first quarter in the year in which levy is imposed on potatoes where the person is liable to pay an equivalent amount; or
    - (ii) if the person is the exporting agent in the export case—the threshold quarter in the year for the charge payer; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total quantity of potatoes in relation to which the person will pay, or will be likely to pay, an equivalent amount for the calendar year will be less than 1,000 tonnes.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

**Division 59—Prunes****59-1 Obligations of levy payers***When prune levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on prunes that are delivered to a packing house in a period of 12 months beginning on 1 October; or
  - (b) levy imposed on prunes, where the fruit is dried at a packing house in a period of 12 months beginning on 1 October; or
  - (c) levy imposed on prunes that are sold by the levy payer in a period of 12 months beginning on 1 October; or
  - (d) 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 table has effect.

<b>Prune levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For prunes that are delivered to a packing house, when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
2	For prunes, where the fruit is dried at a packing house, when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
3	For prunes sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
4	For prunes sold by retail sale, when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
5	For prunes used by the levy payer in the production of other goods, when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
6	To whom is the levy payable?	The Commonwealth

Note 1: For items 1, 2 and 3, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 59-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving annual returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on prunes, this table has effect.

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 59 Prunes

Clause 59-1

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**Annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a period of 12 months beginning on 1 October?	The following person: (a) for prunes sold by the levy payer by retail sale in the period—the levy payer; (b) for prunes used by the levy payer in the period in the production of other goods—the levy payer
2	When must the return be given?	Before the end of November in the next period of 12 months beginning on 1 October
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on prunes, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the prunes
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the period of 12 months beginning on 1 October in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 59-3.

## 59-2 Obligations of collection agents

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on prunes that in a period of 12 months beginning on 1 October are delivered to a packing house by or on behalf of the levy payer (the *delivery case*); or
  - (b) levy is imposed on prunes, where the fruit is dried at a packing house in a period of 12 months beginning on 1 October (the *processing case*); or
  - (c) levy is imposed on prunes that are sold by the levy payer in a period of 12 months beginning on 1 October to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*).

### *Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	Matter	Rule
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the prunes?	The following person: (a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in the processing case; (c) the liable collection agent in the sale case
2	When is the equivalent amount due and payable?	On 30 November in the next period of 12 months beginning on 1 October
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

### *Giving annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Annual returns		
Item	Matter	Rule
1	Who must give a return for the 12-month period?	The following person: (a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in the processing case; (c) the liable collection agent in the sale case
2	When must the return be given?	Before the end of November in the next period of 12 months beginning on 1 October
3	To whom must the return be given?	The Secretary

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 59 Prunes

Clause 59-3

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**Annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in the processing case; (c) the liable collection agent in the sale case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the prunes
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 12-month period in which: (a) the prunes are delivered to the packing house; or (b) the fruit is dried at the packing house; or (c) the prunes are sold

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**59-3 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect in relation to prunes if the fruit is harvested in Australia and one of the following applies:

- (a) the fruit is dried in Australia outside a packing house and the prunes are delivered to a packing house in Australia in a period of 12 months beginning on 1 October by or on behalf of the person who owns the fruit immediately after it is harvested;

- (b) the fruit is delivered to a packing house in Australia by or on behalf of that person and dried at the packing house in a period of 12 months beginning on 1 October;
- (c) the fruit is dried in Australia and the prunes are sold by that person in a period of 12 months beginning on 1 October;
- (d) the fruit is dried in Australia and the prunes are used in Australia by that person in a period of 12 months beginning on 1 October in the production of other goods;

and that person considers that an exemption from levy applies.

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#### **Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	That person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must that person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 12-month period

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

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

### 60-1 Obligations of levy payers or charge payers

*When rubus levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed on rubus that is sold by the levy payer in a quarter in a financial year, this table has effect.

Rubus levy		
Item	Matter	Rule
1	For rubus sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause 60-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause 60-2(3)—on 31 August in the next financial year
2	For rubus sold to a consumer at a wholesale produce market, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 60-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When rubus export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on rubus that is exported from Australia in a quarter in a financial year, this table has effect.

Rubus export charge		
Item	Matter	Rule
1	For rubus exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause 60-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the

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**Rubus export charge**

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Item	Matter	Rule
		financial year under subclause 60-2(3)—on 31 August in the next financial year
2	For rubus exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or  (b) if the charge payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 60-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on rubus, this table has effect.

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**Quarterly or annual returns**

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Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	The following person:  (a) for rubus sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer;  (b) for rubus exported in the quarter other than through an exporting agent—the charge payer;  unless the person has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The levy payer or charge payer for rubus who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or  (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return:  (a) must be in the appropriate approved

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**Schedule 2** Plants and plant products  
**Part 2-3** Horticulture  
**Division 60** Rubus (raspberry, blackberry etc.)

Clause 60-1

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

- Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 60-4.
- Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on rubus, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the rubus
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the rubus
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

- Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.
- Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 60-3.

## 60-2 Obligations of collection agents

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on rubus that is sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) charge is imposed on rubus that is exported from Australia in a quarter in a financial year through an exporting agent (the *export case*).

### *Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	Matter	Rule
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the rubus?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

### *Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns		
Item	Matter	Rule
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The following person: (a) the liable collection agent in the sale case;

**Schedule 2** Plants and plant products  
**Part 2-3** Horticulture  
**Division 60** Rubus (raspberry, blackberry etc.)

Clause 60-3

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(b) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 60-5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the rubus
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the rubus is sold or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**60-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) rubus is harvested in Australia and in a financial year is sold by the person who owns the rubus immediately after it is harvested and the person considers that an exemption from levy applies; or
- (b) rubus is harvested in Australia and in a financial year is exported from Australia and the person who exports the rubus considers that an exemption from charge applies.

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**Record-keeping**

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Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

#### **60-4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers**

- (1) A person who:
  - (a) is a levy payer for levy imposed on rubus that is sold by the levy payer in a financial year to a consumer at a wholesale produce market; or
  - (b) is a charge payer for charge imposed on rubus that is exported in a financial year other than through an exporting agent;is not required to give returns for quarters in the year if:
  - (c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (d) the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and
  - (e) the Secretary grants that exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to rubus and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

#### **60-5 Process for obtaining exemption from giving quarterly returns—collection agents**

- (1) For the purposes of subclause 60-2(3), a person is not required to give returns for quarters in the financial year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 60** Rubus (raspberry, blackberry etc.)

Clause 60-5

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- (b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on rubus where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to rubus and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Division 61—Stone fruit

### 61-1 Obligations of levy payers or charge payers

*When stone fruit levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on stone fruit that is sold by the levy payer in a quarter in a financial year (other than by retail sale); or
  - (b) levy imposed on stone fruit that is processed by or for the levy payer in a quarter in a financial year; or
  - (c) levy imposed on stone fruit that is sold by the levy payer by retail sale in a financial year;
- this table has effect.

Stone fruit levy		
Item	Matter	Rule
1	For stone fruit sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the liable collection agent must give a return for the quarter under subclause 61-2(3)—on the last day of the first calendar month after the end of the quarter; or</li> <li>(b) if the liable collection agent must give a return for the financial year under subclause 61-2(3)—on 31 August in the next financial year</li> </ul>
2	For stone fruit processed for the levy payer, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the person who carried out the processing must give a return for the quarter under subclause 61-2(3)—on the last day of the first calendar month after the end of the quarter; or</li> <li>(b) if the person who carried out the processing must give a return for the financial year under subclause 61-2(3)—on 31 August in the next financial year</li> </ul>
3	For stone fruit sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
4	For stone fruit processed by the levy payer, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or</li> <li>(b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year</li> </ul>
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 61-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from

**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 61** Stone fruit

Clause 61-1

money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When stone fruit export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on stone fruit that is exported from Australia in a quarter in a financial year, this table has effect.

**Stone fruit export charge**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For stone fruit exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause 61-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the financial year under subclause 61-2(3)—on 31 August in the next financial year
2	For stone fruit exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 61-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on stone fruit, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	The following person: (a) for stone fruit processed in the quarter by the levy payer—the levy payer; (b) for stone fruit exported in the quarter other than through an exporting agent—the charge payer; unless the person has an exemption from

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		giving returns for quarters in the year
2	Who must give a return for a financial year?	The following person: (a) for stone fruit sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer or charge payer for stone fruit who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 61-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on stone fruit, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the stone fruit
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an

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Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 61 Stone fruit

Clause 61-2

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent’s contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the stone fruit
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 61-3.

**61-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on stone fruit that is sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) levy is imposed on stone fruit that is processed for the levy payer in a quarter in a financial year (the *processing case*); or
  - (c) charge is imposed on stone fruit that is exported from Australia in a quarter in a financial year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the stone fruit?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the financial year under subclause (3)—on 31 August in the next financial year

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 61-5.

**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 61** Stone fruit

Clause 61-3

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the stone fruit
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the stone fruit is sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**61-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) stone fruit is harvested in Australia and in a financial year is sold by, or processed by or for, the person who owns the stone fruit immediately after it is harvested and the person considers that an exemption from levy applies; or
- (b) stone fruit is harvested in Australia and in a financial year is exported from Australia and the person who exports the stone fruit considers that an exemption from charge applies.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

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**61-4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers**

- (1) A person who:
- (a) is a levy payer for levy imposed on stone fruit that is processed by the levy payer in a financial year; or
  - (b) is a charge payer for charge imposed on stone fruit that is exported in a financial year other than through an exporting agent;
- is not required to give returns for quarters in the year if:
- (c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (d) the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and
  - (e) the Secretary grants that exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to stone fruit and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

**61-5 Process for obtaining exemption from giving quarterly returns—collection agents**

- (1) For the purposes of subclause 61-2(3), a person is not required to give returns for quarters in the financial year if:
- (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on stone fruit where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to stone fruit and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Division 62—Strawberries

### 62-1 Obligations of levy payers

#### *When strawberry runner levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed on strawberry runners that are purchased by the levy payer in a quarter in a financial year, this table has effect.

Strawberry runner levy		
Item	Matter	Rule
1	For strawberry runners purchased from a person who carries on operations in Australia, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For strawberry runners purchased from a person who carries on operations outside Australia but does not carry on any operations in Australia, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the levy payable?	The Commonwealth
	Note 1:	For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 62-2.  If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.
	Note 2:	For when strawberry runners are purchased, see clause 62-3.
	Note 3:	For penalty for late payment, see section 9 of the Act.

#### *Giving quarterly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on strawberry runners, this table has effect.

Quarterly returns		
Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	For strawberry runners purchased by the levy payer in the quarter from a person who carries on operations outside Australia but does not carry on any operations in Australia—the levy payer
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return:

**Quarterly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(a) must be in the appropriate approved form and include the information required by that form; or
		(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Note 2: For when strawberry runners are purchased, see clause 62-3.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on strawberry runners, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: <ul style="list-style-type: none"> <li>(a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or</li> <li>(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the strawberry runners</li> </ul>
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**62-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person (the *seller*) if levy is imposed on 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.

Note: For when strawberry runners are purchased, see clause 62-3.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 62 Strawberries

Clause 62-2

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the strawberry runners?	The seller
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

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Note: For penalty for late payment, see section 11 of the Act.

*Giving quarterly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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**Quarterly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The seller
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The seller
2	What must the records cover?	The records must enable the seller to substantiate the equivalent amount payable and paid by the person in relation to the strawberry runners
3	For how long must the seller keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the strawberry

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**Record-keeping**

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**Item**    **Matter**

**Rule**

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runners are purchased

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Note:        Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**62-3 When are strawberry runners purchased?**

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

**Division 63—Sweet potatoes****63-1 Obligations of levy payers or charge payers***When sweet potato levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on sweet potatoes that are sold by the levy payer in a quarter in a financial year (other than by retail sale); or
  - (b) levy imposed on sweet potatoes that are processed by or for the levy payer in a quarter in a financial year; or
  - (c) levy imposed on sweet potatoes that are sold by the levy payer by retail sale in a financial year;
- this table has effect.

Sweet potato levy		
Item	Matter	Rule
1	For sweet potatoes sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the liable collection agent must give a return for the quarter under subclause 63-2(3)—on the last day of the first calendar month after the end of the quarter; or</li> <li>(b) if the liable collection agent must give a return for the financial year under subclause 63-2(3)—on 31 August in the next financial year</li> </ul>
2	For sweet potatoes processed for the levy payer, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the person who carried out the processing must give a return for the quarter under subclause 63-2(3)—on the last day of the first calendar month after the end of the quarter; or</li> <li>(b) if the person who carried out the processing must give a return for the financial year under subclause 63-2(3)—on 31 August in the next financial year</li> </ul>
3	For sweet potatoes sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
4	For sweet potatoes processed by the levy payer, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or</li> <li>(b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year</li> </ul>
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 63-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from

money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When sweet potato export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on sweet potatoes that are exported from Australia in a quarter in a financial year, this table has effect.

**Sweet potato export charge**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For sweet potatoes exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause 63-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the financial year under subclause 63-2(3)—on 31 August in the next financial year
2	For sweet potatoes exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 63-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on sweet potatoes, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	The following person: (a) for sweet potatoes processed in the quarter by the levy payer—the levy payer; (b) for sweet potatoes exported in the quarter other than through an exporting agent—the charge payer;

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 63 Sweet potatoes

Clause 63-1

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
2	Who must give a return for a financial year?	unless the person has an exemption from giving returns for quarters in the year The following person: (a) for sweet potatoes sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer or charge payer for sweet potatoes who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 63-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on sweet potatoes, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the sweet potatoes

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<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the sweet potatoes
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed
	Note 1:	Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.
	Note 2:	A person claiming a levy or charge exemption has record-keeping obligations, see clause 63-3.

### 63-2 Obligations of collection agents

- (1) This clause sets out obligations that are imposed on a person if:
- levy is imposed on sweet potatoes that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the **sale case**); or
  - levy is imposed on sweet potatoes that are processed for the levy payer in a quarter in a financial year (the **processing case**); or
  - charge is imposed on sweet potatoes that are exported from Australia in a quarter in a financial year through an exporting agent (the **export case**).

#### *Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <b>equivalent amount</b> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the sweet potatoes?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 63 Sweet potatoes

Clause 63-2

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

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Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 63-5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

### *Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the sweet potatoes
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the sweet potatoes are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

### **63-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) sweet potatoes are harvested in Australia and in a financial year are sold by, or processed by or for, the person who owns the sweet potatoes immediately after they are harvested and the person considers that an exemption from levy applies; or
- (b) sweet potatoes are harvested in Australia and in a financial year are exported from Australia and the person who exports the sweet potatoes considers that an exemption from charge applies.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Clause 63-4

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**63-4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers**

- (1) A person who:
  - (a) is a levy payer for levy imposed on sweet potatoes that are processed by the levy payer in a financial year; or
  - (b) is a charge payer for charge imposed on sweet potatoes that are exported in a financial year other than through an exporting agent;is not required to give returns for quarters in the year if:
  - (c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (d) the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and
  - (e) the Secretary grants that exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to sweet potatoes and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

**63-5 Process for obtaining exemption from giving quarterly returns—collection agents**

- (1) For the purposes of subclause 63-2(3), a person is not required to give returns for quarters in the financial year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on sweet potatoes where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to sweet potatoes and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Division 64—Vegetables

### 64-1 Obligations of levy payers or charge payers

*When vegetable levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on vegetables that are sold by the levy payer in a quarter in a financial year (other than by retail sale); or
  - (b) levy imposed on vegetables that are processed by or for the levy payer in a quarter in a financial year; or
  - (c) levy imposed on vegetables that are sold by the levy payer by retail sale in a financial year;
- this table has effect.

Vegetable levy		
Item	Matter	Rule
1	For vegetables sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause 64-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause 64-2(3)—on 31 August in the next financial year
2	For vegetables processed for the levy payer, when is the levy due and payable?	(a) if the person who carried out the processing must give a return for the quarter under subclause 64-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person who carried out the processing must give a return for the financial year under subclause 64-2(3)—on 31 August in the next financial year
3	For vegetables sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
4	For vegetables processed by the levy payer, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 64-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from

Schedule 2 Plants and plant products

Part 2-3 Horticulture

Division 64 Vegetables

Clause 64-1

money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When vegetable export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on vegetables that are exported from Australia in a quarter in a financial year, this table has effect.

**Vegetable export charge**

Item	Matter	Rule
1	For vegetables exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause 64-2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the financial year under subclause 64-2(3)—on 31 August in the next financial year
2	For vegetables exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 64-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on vegetables, this table has effect.

**Quarterly or annual returns**

Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	The following person: (a) for vegetables processed in the quarter by the levy payer—the levy payer; (b) for vegetables exported in the quarter other than through an exporting agent—the charge payer; unless the person has an exemption from

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		giving returns for quarters in the year
2	Who must give a return for a financial year?	The following person: (a) for vegetables sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer or charge payer for vegetables who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 64-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on vegetables, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the vegetables
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an

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Clause 64-2

**Record-keeping**

Item	Matter	Rule
		equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent’s contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the vegetables
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 64-3.

**64-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on vegetables that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) levy is imposed on vegetables that are processed for the levy payer in a quarter in a financial year (the *processing case*); or
  - (c) charge is imposed on vegetables that are exported from Australia in a quarter in a financial year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Payment of equivalent amounts**

Item	Matter	Rule
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the vegetables?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the financial year under subclause (3)—on 31 August in the next financial year

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**Payment of equivalent amounts**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly or annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 64-5.

**Schedule 2** Plants and plant products

**Part 2-3** Horticulture

**Division 64** Vegetables

Clause 64-3

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the vegetables
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the vegetables are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**64-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) vegetables are harvested in Australia and in a financial year are sold by, or processed by or for, the person who owns the vegetables immediately after they are harvested and the person considers that an exemption from levy applies; or
- (b) vegetables are harvested in Australia and in a financial year are exported from Australia and the person who exports the vegetables considers that an exemption from charge applies.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

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**64-4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers**

- (1) A person who:
- (a) is a levy payer for levy imposed on vegetables that are processed by the levy payer in a financial year; or
  - (b) is a charge payer for charge imposed on vegetables that are exported in a financial year other than through an exporting agent;
- is not required to give returns for quarters in the year if:
- (c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (d) the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and
  - (e) the Secretary grants that exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to vegetables and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

**64-5 Process for obtaining exemption from giving quarterly returns—collection agents**

- (1) For the purposes of subclause 64-2(3), a person is not required to give returns for quarters in the financial year if:
- (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on vegetables where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to vegetables and the financial year will be less than \$500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Part 2-4—Viticulture

### Division 65—Introduction

#### 65-1 Simplified outline of this Part

The 4 viticulture levies and 3 viticulture charges are to be collected.

##### *Table grapes levy and table grapes export charge*

The table grapes levy and table grapes export charge are generally payable, and returns are generally due, after the end of each quarter in a financial year. For table grapes sold by retail sale in a financial year, the levy is payable on 31 August in the next financial year.

There are collection agent obligations on selling agents, buying agents, business purchasers or exporting agents.

There are record-keeping obligations.

##### *Dried grapes levy and dried grapes export charge*

The dried grapes levy and dried grapes export charge are generally payable, and returns are generally due, after the end of each calendar month in a calendar year. However, in certain circumstances charge payers may be able to give an annual return and pay the charge after the end of the calendar year. For dried grapes sold by retail sale or used in the production of other goods, the levy is payable on the last day of February in the next calendar year.

There are collection agent obligations on proprietors of packing houses, selling agents, buying agents, business purchasers or exporting agents.

There are record-keeping obligations.

##### *Grapes research levy*

The grapes research levy is payable, and returns are due, after the end of each financial year.

There are collection agent obligations on proprietors of processing establishments where the proprietors are not the levy payers.

There are record-keeping obligations.

##### *Wine grapes levy*

The wine grapes levy is payable, and returns are due, after the end of each financial year. If the total quantity, in tonnes, of fresh grapes, the fresh grape equivalent of dried grapes and the fresh grape equivalent of grape juice used at a

winery in a financial year is more than 100 tonnes, 50% of the levy is due on the next 30 September and 50% of the levy is due on the next 31 March.

There are collection agent obligations on proprietors of wineries where the proprietors are not the levy payers.

There are record-keeping obligations.

*Wine export charge*

The wine export charge is generally payable after the end of each quarter in a financial year. However, the Secretary may grant a charge payer an approval to pay the charge on an annual basis for that year.

There are no collection agents.

There are record-keeping obligations.

## Division 66—Table grapes levy and table grapes export charge

### 66-1 Obligations of levy payers or charge payers

*When table grapes levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed by clause 66-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on table grapes that are sold by the levy payer in a quarter in a financial year (other than by retail sale); or
  - (b) levy imposed by clause 66-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on table grapes that are sold by the levy payer by retail sale in a financial year;
- this table has effect.

#### Table grapes levy

Item	Matter	Rule
1	For table grapes sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For table grapes sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
3	For table grapes sold to a consumer at a wholesale produce market, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
4	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 66-2 of this Schedule.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When table grapes export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed by clause 66-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on table grapes that are exported from Australia in a quarter in a financial year, this table has effect.

#### Table grapes export charge

Item	Matter	Rule
1	For table grapes exported through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter

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**Table grapes export charge**

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Item	Matter	Rule
2	For table grapes exported other than through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 66-2 of this Schedule.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause 66-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on table grapes, or charge imposed by clause 66-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on table grapes, this table has effect.

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**Quarterly or annual returns**

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Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	The following person: (a) for table grapes sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer; (b) for table grapes exported in the quarter other than through an exporting agent—the charge payer
2	Who must give a return for a financial year?	For table grapes sold by the levy payer by retail sale in the year—the levy payer
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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**Schedule 2** Plants and plant products  
**Part 2-4** Viticulture  
**Division 66** Table grapes levy and table grapes export charge

Clause 66-2

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause 66-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on table grapes, or charge imposed by clause 66-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on table grapes, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the table grapes
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the table grapes
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

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Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 66-3 of this Schedule.

**66-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed by clause 66-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on table grapes that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether

directly or through a selling agent or buying agent or both) (the *sale case*);  
 or

- (b) charge is imposed by clause 66-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on table grapes that are exported from Australia in a quarter in a financial year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Payment of equivalent amounts**

Item	Matter	Rule
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the table grapes?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving quarterly returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**Quarterly returns**

Item	Matter	Rule
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

**Schedule 2** Plants and plant products

**Part 2-4** Viticulture

**Division 66** Table grapes levy and table grapes export charge

Clause 66-3

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the table grapes
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the table grapes are sold or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**66-3 Obligations of persons claiming levy or charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) table grapes are harvested in Australia and in a financial year are sold by the person who owns the grapes immediately after they are harvested and the person considers that an exemption from levy applies under clause 66-2 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*; or
- (b) table grapes are harvested in Australia and in a financial year are exported from Australia and the person who exports the grapes considers that an exemption from charge applies under clause 66-2 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024*.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Division 67—Dried grapes levy and dried grapes export charge

### 67-1 Obligations of levy payers or charge payers

*When dried grapes levy due and payable*

- (1) For the purposes of section 8 of the Act, for the following:
- (a) levy imposed by clause 67-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on dried grapes that are delivered to a packing house in Australia in a calendar month in a calendar year;
  - (b) levy imposed by that clause on dried grapes, where the grapes are dried at a packing house in Australia in a calendar month in a calendar year;
  - (c) levy imposed by that clause on dried grapes that are sold by the levy payer in a calendar month in a calendar year (other than by retail sale);
  - (d) levy imposed by that clause on dried grapes that are sold by the levy payer by retail sale in a calendar year;
  - (e) levy imposed by that clause on dried grapes that are used by the levy payer in a calendar year in the production of other goods;
- this table has effect.

<b>Dried grapes levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For dried grapes that are delivered to a packing house, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the proprietor of the packing house must give a return for the calendar month under subclause 67-2(3)—on the last day of the second calendar month after the calendar month in which the delivery occurred; or</li> <li>(b) if the proprietor of the packing house must give a return for the calendar year under subclause 67-2(3)—on the last day of February in the next calendar year</li> </ul>
2	For dried grapes, where the grapes are dried at a packing house, when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the proprietor of the packing house must give a return for the calendar month under subclause 67-2(3)—on the last day of the second calendar month after the calendar month in which the drying occurred; or</li> <li>(b) if the proprietor of the packing house must give a return for the calendar year under subclause 67-2(3)—on the last day of February in the next calendar year</li> </ul>
3	For dried grapes sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	<ul style="list-style-type: none"> <li>(a) if the liable collection agent must give a return for the calendar month under subclause 67-2(3)—on the last day of the second calendar month after the calendar month in which the sale occurred; or</li> <li>(b) if the liable collection agent must give a return for the calendar year under subclause 67-2(3)—on the last day of February in the next calendar year</li> </ul>

**Schedule 2** Plants and plant products

**Part 2-4** Viticulture

**Division 67** Dried grapes levy and dried grapes export charge

Clause 67-1

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**Dried grapes levy**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
4	For dried grapes sold by retail sale, when is the levy due and payable?	On the last day of February in the next calendar year
5	For dried grapes used by the levy payer in the production of other goods, when is the levy due and payable?	On the last day of February in the next calendar year
6	To whom is the levy payable?	The Commonwealth

Note 1: For items 1, 2 and 3, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 67-2 of this Schedule.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When dried grapes export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed by clause 67-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on dried grapes that are exported from Australia in a calendar month (the **exporting month**) in a calendar year, this table has effect.

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**Dried grapes export charge**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For dried grapes exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the exporting month under subclause 67-2(3)—on the last day of the second calendar month after the exporting month; or (b) if that agent must give a return for the calendar year under subclause 67-2(3)—on the last day of February in the next calendar year
2	For dried grapes exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the exporting month under subclause (3)—on the last day of the second calendar month after the exporting month; or (b) if the charge payer must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 67-2 of this Schedule.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving monthly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause 67-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on dried grapes, or charge imposed by clause 67-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on dried grapes, this table has effect.

<b>Monthly or annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a calendar month in a calendar year?	For dried grapes exported in the month (the <b>exporting month</b> ) other than through an exporting agent—the charge payer, unless the charge payer has an exemption from giving returns for calendar months in the year
2	Who must give a return for a calendar year?	The following person: (a) for dried grapes sold by the levy payer by retail sale in the year—the levy payer; (b) for dried grapes used by the levy payer in the year in the production of other goods—the levy payer; (c) the charge payer for dried grapes who has an exemption from giving returns for calendar months in the year
3	When must the return be given?	(a) for a return for the exporting month—before the end of the second calendar month after the exporting month; or (b) for a return for a calendar year—before the end of February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving monthly returns, see clause 67-4 of this Schedule.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Schedule 2 Plants and plant products

Part 2-4 Viticulture

Division 67 Dried grapes levy and dried grapes export charge

Clause 67-2

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause 67-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on dried grapes, or charge imposed by clause 67-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on dried grapes, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or the charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the dried grapes
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the dried grapes
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 67-3 of this Schedule.

**67-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if any of the following apply:
- (a) levy is imposed by clause 67-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on dried grapes that in a calendar month (the **relevant month**) in a calendar year are delivered to a packing house in Australia by or on behalf of the levy payer (the **delivery case**);

- (b) levy is imposed by that clause on dried grapes, where the grapes are dried at a packing house in Australia in a calendar month (the *relevant month*) in a calendar year (the *processing case*);
- (c) levy is imposed by that clause on dried grapes that are sold by the levy payer in a calendar month (the *relevant month*) in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*);
- (d) charge is imposed by clause 67-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on dried grapes that are exported from Australia in a calendar month (the *relevant month*) in a calendar year through an exporting agent (the *export case*).

*Payment of equivalent amounts*

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the dried grapes?	The following person: (a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in the processing case; (c) the liable collection agent in the sale case; (d) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the relevant month under subclause (3)—on the last day of the second calendar month after the relevant month; or (b) if the person must give a return for the calendar year under subclause (3)—on the last day of February in the next calendar year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving monthly or annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>Monthly or annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the relevant month?	The following person: (a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in

Schedule 2 Plants and plant products

Part 2-4 Viticulture

Division 67 Dried grapes levy and dried grapes export charge

Clause 67-2

<b>Monthly or annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		the processing case; (c) the liable collection agent in the sale case; (d) the exporting agent in the export case; unless the person has an exemption from giving returns for calendar months in the calendar year
2	Who must give a return for the calendar year?	The following person: (a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in the processing case; (c) the liable collection agent in the sale case; (d) the exporting agent in the export case; if the person has an exemption from giving returns for calendar months in the year
3	When must the return be given?	(a) for a return for the relevant month— before the end of the second calendar month after the relevant month; or (b) for a return for the calendar year— before the end of February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving monthly returns, see clause 67-5 of this Schedule.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The following person: (a) the proprietor of the packing house in the delivery case;

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(b) the proprietor of the packing house in the processing case;
		(c) the liable collection agent in the sale case;
		(d) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the dried grapes
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which: <ul style="list-style-type: none"> <li>(a) the dried grapes are delivered to the packing house; or</li> <li>(b) the grapes are dried at the packing house; or</li> <li>(c) the dried grapes are sold; or</li> <li>(d) the dried grapes are exported</li> </ul>

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

### 67-3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) grapes are grown in Australia and one of the following applies:
  - (i) the grapes are dried in Australia outside a packing house and in a calendar year the dried grapes are delivered to a packing house in Australia by or on behalf of the grower of the grapes;
  - (ii) the grapes are delivered to a packing house in Australia by or on behalf of the grower of the grapes and in a calendar year are dried at the packing house;
  - (iii) the grapes are dried in Australia and in a calendar year the dried grapes are sold by the grower of the grapes;
  - (iv) the grapes are dried in Australia and in a calendar year the dried grapes are used in Australia by the grower of the grapes in the production of other goods;

and the grower of the grapes (the **relevant person**) considers that an exemption from levy applies under clause 67-2 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*; or

- (b) grapes are grown and dried in Australia and in a calendar year the dried grapes are exported from Australia and the person (the **relevant person**) who exports the dried grapes considers that an exemption from charge applies under clause 67-2 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024*.

Clause 67-4

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**Record-keeping**

Item	Matter	Rule
1	Who must make and keep records?	The relevant person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the relevant person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**67-4 Process for obtaining exemption from giving monthly returns—charge payers**

- (1) A person who is a charge payer for charge imposed by clause 67-1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on dried grapes that are exported in a calendar year other than through an exporting agent is not required to give returns for calendar months in the year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for calendar months in the year; and
  - (b) the person applies before the end of the first calendar month in the year in which such charge is imposed; and
  - (c) the Secretary grants that exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total quantity of dried grapes in relation to which the person will pay, or will be likely to pay, that charge for the calendar year will be less than 100 tonnes.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

**67-5 Process for obtaining exemption from giving monthly returns—collection agents**

- (1) For the purposes of subclause 67-2(3), a person is not required to give returns for calendar months in the calendar year if:
  - (a) the person applies to the Secretary for an exemption from the requirement to give returns for calendar months in the year; and
  - (b) the person applies before the end of the first calendar month in the year in which levy or charge is imposed on dried grapes where the person is liable to pay an equivalent amount; and
  - (c) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the total quantity of dried grapes in relation to which the person will pay, or will be likely to pay, an equivalent amount for the calendar year will be less than 100 tonnes.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.

## Division 68—Grapes research levy

### 68-1 Obligations of levy payers

#### *When grapes research levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed by clause 68-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on fresh grapes, dried grapes or grape juice that is delivered to a processing establishment in Australia in a financial year, this table has effect.

Grapes research levy		
Item	Matter	Rule
1	When is the levy due and payable?	On 30 September in the next financial year
2	To whom is the levy payable?	The Commonwealth

- Note 1: The levy payer is the person who owns the fresh grapes, dried grapes or grape juice immediately before the delivery.
- If the levy payer is the proprietor of the processing establishment, the proprietor needs to pay levy.
- If another person is the levy payer, the proprietor of the processing establishment (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 68-2 of this Schedule.
- If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

- Note 2: For penalty for late payment, see section 9 of the Act.

#### *Giving annual returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause 68-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on fresh grapes, dried grapes or grape juice that is delivered to a processing establishment in Australia, this table has effect.

Annual returns		
Item	Matter	Rule
1	Who must give a return for a financial year?	For fresh grapes, dried grapes or grape juice delivered in the year where the levy payer is the proprietor of the processing establishment—the levy payer
2	When must the return be given?	Before the end of September in the next financial year
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information

Schedule 2 Plants and plant products

Part 2-4 Viticulture

Division 68 Grapes research levy

Clause 68-2

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**Annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		required by that form; or
		(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause 68-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on fresh grapes, dried grapes or grape juice that is delivered to a processing establishment in Australia, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent’s contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the fresh grapes, dried grapes or grape juice
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

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Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause 68-3 of this Schedule.

**68-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed by clause 68-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on fresh grapes, dried grapes or grape juice delivered to a processing establishment in Australia; and
  - (b) the fresh grapes, dried grapes or grape juice is delivered in a financial year; and
  - (c) the proprietor of the processing establishment is not the levy payer.

*Payment of equivalent amounts*

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the fresh grapes, dried grapes or grape juice?	The proprietor of the processing establishment
2	When is the equivalent amount due and payable?	On 30 September in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>Annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the financial year?	The proprietor of the processing establishment
2	When must the return be given?	Before the end of September in the next financial year
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: <ul style="list-style-type: none"> <li>(a) must be in the appropriate approved form and include the information required by that form; or</li> <li>(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return</li> </ul>

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The proprietor of the processing establishment
2	What must the records cover?	The records must enable the proprietor to

**Schedule 2** Plants and plant products

**Part 2-4** Viticulture

**Division 68** Grapes research levy

Clause 68-3

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**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		substantiate the equivalent amount payable and paid by the proprietor in relation to the fresh grapes, dried grapes or grape juice
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the fresh grapes, dried grapes or grape juice is delivered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**68-3 Obligations of persons claiming levy exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) fresh grapes, dried grapes or grape juice is delivered to a processing establishment in Australia in a financial year; and
- (b) the person who owns the fresh grapes, dried grapes or grape juice immediately before the delivery considers that an exemption from levy applies under clause 68-2 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

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**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**Division 69—Wine grapes levy****69-1 Obligations of levy payers***When wine grapes levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed by clause 69-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on fresh grapes, dried grapes or grape juice that is used in a financial year (the **current year**) at a winery in wine-making, this table has effect.

Wine grapes levy		
Item	Matter	Rule
1	When is the levy due and payable?	<p>(a) on 30 September in the next financial year after the current year, if the sum of the following is 100 tonnes or less:</p> <ul style="list-style-type: none"> <li>(i) the total quantity, in tonnes, of fresh grapes so used at the winery in the current year;</li> <li>(ii) the total quantity, in tonnes, of the fresh grape equivalent of dried grapes so used at the winery in the current year;</li> <li>(iii) the total quantity, in tonnes, of the fresh grape equivalent of grape juice so used at the winery in the current year; or</li> </ul> <p>(b) if paragraph (a) does not apply:</p> <ul style="list-style-type: none"> <li>(i) 50% of the amount of the levy is due and payable on 30 September in the next financial year after the current year; and</li> <li>(ii) 50% of the amount of the levy is due and payable on 31 March in the next financial year after the current year</li> </ul>
2	To whom is the levy payable?	The Commonwealth
	Note 1:	<p>The levy payer is the person who owns the goods that are fresh grapes, dried grapes or grape juice at the time at which the goods begin to be used in wine-making.</p> <p>If the levy payer is the proprietor of the winery, the proprietor needs to pay levy.</p> <p>If another person is the levy payer, the proprietor of the winery (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 69-2 of this Schedule.</p> <p>If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.</p>
	Note 2:	For penalty for late payment, see section 9 of the Act.

Schedule 2 Plants and plant products

Part 2-4 Viticulture

Division 69 Wine grapes levy

Clause 69-1

*Giving annual returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause 69-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on fresh grapes, dried grapes or grape juice that is used at a winery in wine-making, this table has effect.

<b>Annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a financial year?	For fresh grapes, dried grapes or grape juice so used in the year where the levy payer is the proprietor of the winery—the levy payer
2	When must the return be given?	Before the end of September in the next financial year
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause 69-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on fresh grapes, dried grapes or grape juice that is used at a winery in wine-making, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the fresh grapes, dried grapes or grape juice
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		financial year in which the levy is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**69-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed by clause 69-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on fresh grapes, dried grapes or grape juice that is used in a financial year (the **current year**) at a winery in wine-making; and
  - (b) the proprietor of the winery is not the levy payer.

*Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

**Payment of equivalent amounts**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <b>equivalent amount</b> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the fresh grapes, dried grapes or grape juice?	The proprietor of the winery
2	When is the equivalent amount due and payable?	<p>(a) on 30 September in the next financial year after the current year, if the sum of the following is 100 tonnes or less:</p> <ol style="list-style-type: none"> <li>(i) the total quantity, in tonnes, of fresh grapes so used at the winery in the current year;</li> <li>(ii) the total quantity, in tonnes, of the fresh grape equivalent of dried grapes so used at the winery in the current year;</li> <li>(iii) the total quantity, in tonnes, of the fresh grape equivalent of grape juice so used at the winery in the current year; or</li> </ol> <p>(b) if paragraph (a) does not apply:</p> <ol style="list-style-type: none"> <li>(i) 50% of the equivalent amount is due and payable on 30 September in the next financial year after the current year; and</li> <li>(ii) 50% of the equivalent amount is due and payable on 31 March in the next financial year after the current year</li> </ol>
3	To whom is the equivalent amount payable?	The Commonwealth

**Schedule 2** Plants and plant products

**Part 2-4** Viticulture

**Division 69** Wine grapes levy

Clause 69-2

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Note: For penalty for late payment, see section 11 of the Act.

*Giving annual returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

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<b>Annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the financial year?	The proprietor of the winery
2	When must the return be given?	Before the end of September in the next financial year after the current year
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

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Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

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<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The proprietor of the winery
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the fresh grapes, dried grapes or grape juice
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the fresh grapes, dried grapes or grape juice is used at the winery in wine-making

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**Division 70—Wine export charge****70-1 Obligations of charge payers***When wine export charge due and payable*

- (1) For the purposes of section 8 of the Act, for charge imposed on wine that is exported from Australia in a quarter in a financial year, this table has effect.

<b>Wine export charge</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	When is the charge due and payable?	(a) on the last day of the first calendar month after the end of the quarter, unless the charge payer holds an approval under clause 70-3 to pay the charge on an annual basis for that year; or (b) if the charge payer holds an approval under clause 70-3 to pay the charge on an annual basis for that year—on 31 July in the next financial year
2	To whom is the charge payable?	(a) 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; or (b) otherwise—the Commonwealth

Note: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, if paragraph (b) of item 2 of the table in subclause (1) applies, this table has effect.

<b>Quarterly or annual returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	For wine exported in the quarter, the charge payer, unless the charge payer holds an approval under clause 70-3 to pay the charge on an annual basis for that year
2	Who must give a return for a financial year?	The charge payer for wine who holds an approval under clause 70-3 to pay the charge on an annual basis for that year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of July in the next financial year
4	To whom must the return be given?	The Secretary

Schedule 2 Plants and plant products

Part 2-4 Viticulture

Division 70 Wine export charge

Clause 70-2

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**Quarterly or annual returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed on wine, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the wine
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a charge exemption has record-keeping obligations, see clause 70-2.

**70-2 Obligations of persons claiming charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if wine is produced in Australia and in a financial year is exported from Australia and the person who holds a licence under regulations under the *Wine Australia Act 2013* for that export considers that an exemption from charge applies.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

### **70-3 Process for obtaining approval to pay wine export charge annually**

- (1) A person who is a charge payer for charge imposed on wine that is exported in a financial year may apply to the Secretary for an approval to pay the charge on an annual basis for that year.

Note: If the charge payer holds an approval under this clause for a financial year, wine export charge payable by the person for that year is due and payable on 31 July in the next financial year.

- (2) An application under this clause must:
- (a) be in the approved form; and
  - (b) include the information required by the form; and
  - (c) be made before the end of the first quarter in that year in which such charge is imposed.
- (3) The person may apply only if the person reasonably believes that the total amount of charge that the person will pay, or will be likely to pay, in relation to wine and that year will be less than \$1,000.

#### *Secretary's decision on application*

- (4) The Secretary must, before the end of the period of 30 days beginning on the day the Secretary receives the application, grant, or refuse to grant, the approval.
- (5) If the Secretary does not make a decision before the end of that 30-day period, the Secretary is taken to have made a decision to refuse to grant the approval.

#### *Matters for Secretary to consider*

- (6) In making a decision on an application for an approval, the Secretary must have regard to the following:
- (a) the total amount of charge imposed on wine the person is likely to be liable to pay for that year;
  - (b) the total amount of charge on wine that was payable by the person for the previous financial year.
- (7) Subclause (6) does not limit the matters to which the Secretary may have regard.

#### *Notice of decisions*

- (8) The Secretary must give the applicant for an approval:
- (a) notice of the Secretary's decision under subclause (4); and
  - (b) for a refusal decision—notice of the reasons for the refusal.

#### *Reconsideration of decisions*

- (9) For the purposes of paragraph 48(1)(f) of the Act, a decision under subclause (4) or (5) of this clause to refuse to grant an approval is prescribed.
- (10) For the purposes of paragraph 48(3)(b) of the Act:

**Schedule 2** Plants and plant products

**Part 2-4** Viticulture

**Division 70** Wine export charge

Clause 70-3

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- (a) for a decision under subclause (4) of this clause to refuse to grant an approval—the prescribed period is the period of 28 days beginning on the day on which the person was notified of the reviewable decision; or
- (b) for a decision under subclause (5) of this clause to refuse to grant an approval—the prescribed period is the period of 28 days beginning on the day after the end of the 30-day period referred to in that subclause.

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## **Part 2-5—Other plants and plant products**

### **Division 71—Introduction**

#### **71-1 Simplified outline of this Part**

##### *Fodder*

The fodder export charge is to be collected.

The charge is payable, and returns are due, after the end of each quarter in a financial year.

There are no collection agents.

There are record-keeping obligations.

##### *Nursery products*

The nursery container levy is to be collected.

The levy is payable, and returns are due, after the end of each quarter in a financial year.

There are collection agent obligations on persons who carry on operations in Australia through selling nursery containers.

There are record-keeping obligations.

##### *Tea tree oil*

The tea tree oil levy and tea tree oil export charge are to be collected.

For tea tree oil sold to a business purchaser, or for tea tree oil exported, the levy and charge are generally payable, and returns are generally due, after the end of each period of 6 months beginning on 1 January or 1 July. For tea tree oil sold by retail sale, the levy is payable, and returns are due, after the end of each financial year.

There are collection agent obligations on selling agents, buying agents, business purchasers or exporting agents.

There are record-keeping obligations.

##### *Turf*

The turf levy and turf export charge are to be collected.

**Schedule 2** Plants and plant products  
**Part 2-5** Other plants and plant products  
**Division 71** Introduction

Clause 71-1

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The levy and charge are generally payable, and returns are generally due, after the end of each quarter in a financial year. However, in certain circumstances levy payers or charge payers may be able to give an annual return and pay the levy or charge after the end of the financial year.

There are no collection agents.

There are record-keeping obligations.

## Division 72—Fodder

### 72-1 Obligations of charge payers

#### *When fodder export charge due and payable*

- (1) For the purposes of section 8 of the Act, for charge imposed on fodder that is exported from Australia in a quarter in a financial year, this table has effect.

#### **Fodder export charge**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	When is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
2	To whom is the charge payable?	The Commonwealth

Note: For penalty for late payment, see section 9 of the Act.

#### *Giving quarterly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for charge imposed on fodder, this table has effect.

#### **Quarterly returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	For fodder exported in the quarter—the charge payer
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

#### *Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed on fodder, this table has effect.

#### **Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The charge payer

**Schedule 2** Plants and plant products  
**Part 2-5** Other plants and plant products  
**Division 72** Fodder

Clause 72-2

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**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
2	What must the records cover?	The records must enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the fodder
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a charge exemption has record-keeping obligations, see clause 72-2.

## **72-2 Obligations of persons claiming charge exemption**

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if fodder is produced in Australia and in a financial year is exported from Australia and the person who exports the fodder considers that an exemption from charge applies.

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**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Division 73—Nursery products

### 73-1 Obligations of levy payers

*When nursery container levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed by clause 73-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on containers that are purchased by the levy payer in a quarter in a financial year, this table has effect.

Nursery container levy		
Item	Matter	Rule
1	For containers purchased from a person who carries on operations in Australia, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For containers purchased from a person who carries on operations outside Australia but does not carry on any operations in Australia, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 73-2 of this Schedule.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For when containers are purchased, see clause 73-3 of this Schedule.

Note 3: For penalty for late payment, see section 9 of the Act.

*Giving quarterly returns*

- (2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause 73-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on containers, this table has effect.

Quarterly returns		
Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	For containers purchased by the levy payer in the quarter from a person who carries on operations outside Australia but does not carry on any operations in Australia—the levy payer
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary

Schedule 2 Plants and plant products  
Part 2-5 Other plants and plant products  
Division 73 Nursery products

Clause 73-2

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**Quarterly returns**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Note 2: For when containers are purchased, see clause 73-3 of this Schedule.

*Making and keeping records*

- (3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause 73-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on containers, this table has effect.

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the containers
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**73-2 Obligations of collection agents**

- (1) This clause sets out obligations that are imposed on a person (the *seller*) if:
- (a) levy is imposed by clause 73-1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on containers; and
  - (b) the containers are purchased by the levy payer in a quarter in a financial year from the seller and the seller carries on operations in Australia.

Note: For when containers are purchased, see clause 73-3 of this Schedule.

*Payment of equivalent amounts*

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the containers?	The seller
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

*Giving quarterly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

<b>Quarterly returns</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for the quarter?	The seller
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The seller
2	What must the records cover?	The records must enable the seller to substantiate the equivalent amount payable and paid by the seller in relation to the containers

Schedule 2 Plants and plant products  
Part 2-5 Other plants and plant products  
Division 73 Nursery products

Clause 73-3

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**Record-keeping**

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<b>Item</b>	<b>Matter</b>	<b>Rule</b>
3	For how long must the seller keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the containers are purchased

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Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**73-3 When are containers purchased?**

For the purpose of this Division:

- (a) containers are taken to be purchased by a person from a person who carries on operations in Australia when the first payment for the containers is made, whether the payment represents the whole, or a part, of the purchase price for the containers; and
- (b) containers are taken to be purchased by a person (the *first person*) from a person who carries on operations outside Australia but does not carry on any operations in Australia when the first person takes possession of the containers.

## Division 74—Tea tree oil

### 74-1 Obligations of levy payers or charge payers

*When tea tree oil levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on tea tree oil that is sold by the levy payer in a period of 6 months beginning on 1 July or 1 January (other than by retail sale); or
  - (b) levy imposed on tea tree oil that is sold by the levy payer by retail sale in a financial year;
- this table has effect.

<b>Tea tree oil levy</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For tea tree oil sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On the last day of the first calendar month after the end of the 6-month period
2	For tea tree oil sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
3	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 74-2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

*When tea tree oil export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on tea tree oil that is exported from Australia in a period of 6 months beginning on 1 July or 1 January, this table has effect.

<b>Tea tree oil export charge</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	For tea tree oil exported through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the 6-month period
2	For tea tree oil exported other than through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the 6-month period
3	To whom is the charge payable?	The Commonwealth

**Schedule 2** Plants and plant products  
**Part 2-5** Other plants and plant products  
**Division 74** Tea tree oil

Clause 74-1

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 74-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving 6-monthly or annual returns*

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on tea tree oil, this table has effect.

**6-monthly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a period of 6 months beginning on 1 July or 1 January?	For tea tree oil exported in the 6-month period other than through an exporting agent—the charge payer
2	Who must give a return for a financial year?	For tea tree oil sold by the levy payer by retail sale in the year—the levy payer
3	When must the return be given?	(a) for a return for a period of 6 months beginning on 1 July or 1 January—before the end of the first calendar month after the end of the 6-month period; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on tea tree oil, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must:

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		(a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent’s contact details); or  (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the tea tree oil
3	What must the charge payer’s records cover?	The records must:  (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent’s contact details); or  (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the tea tree oil
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 74-3.

## 74-2 Obligations of collection agents

- (1) This clause sets out obligations that are imposed on a person if:
- (a) levy is imposed on tea tree oil that is sold by the levy payer in a period of 6 months beginning on 1 July or 1 January to a business purchaser (whether directly or through a selling agent or buying agent or both) (the *sale case*); or
  - (b) charge is imposed on tea tree oil that is exported from Australia in a period of 6 months beginning on 1 July or 1 January through an exporting agent (the *export case*).

### *Payment of equivalent amounts*

- (2) For the purposes of subsection 10(1) of the Act, this table has effect.

<b>Payment of equivalent amounts</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who is liable to pay an amount (the <i>equivalent amount</i> ), on behalf of the levy	The following person:  (a) the liable collection agent in the sale case;

Schedule 2 Plants and plant products  
Part 2-5 Other plants and plant products  
Division 74 Tea tree oil

Clause 74-2

**Payment of equivalent amounts**

Item	Matter	Rule
	payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the tea tree oil?	(b) the exporting agent in the export case
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the 6-month period
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of *liable collection agent* in section 5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

*Giving 6-monthly returns*

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

**6-monthly returns**

Item	Matter	Rule
1	Who must give a return for the 6-month period?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When must the return be given?	Before the end of the first calendar month after the end of the 6-month period
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

**Record-keeping**

Item	Matter	Rule
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the tea tree oil
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the tea tree oil is sold or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

### 74-3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) tea tree oil is distilled in Australia and in a financial year is sold by the person who owns the tea tree oil immediately after it is distilled and the person considers that an exemption from levy applies; or
- (b) tea tree oil is distilled in Australia and in a financial year is exported from Australia and the person who exports the tea tree oil considers that an exemption from charge applies.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## Division 75—Turf

### 75-1 Obligations of levy payers or charge payers

*When turf levy due and payable*

- (1) For the purposes of section 8 of the Act, for levy imposed on turf that is sold by the levy payer in a quarter in a financial year, this table has effect.

Turf levy		
Item	Matter	Rule
1	When is the levy due and payable?	<p>(a) if the quarter is the threshold quarter in the financial year or any earlier quarter in the year:</p> <p>(i) if the levy payer must give a return for the threshold quarter under subclause (4)—on the last day of the first calendar month after the end of the threshold quarter; or</p> <p>(ii) if the levy payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year; or</p> <p>(b) if the quarter is later than the threshold quarter in the financial year:</p> <p>(i) if the levy payer must give a return for the later quarter under subclause (4)—on the last day of the first calendar month after the end of the later quarter; or</p> <p>(ii) if the levy payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year</p>
2	To whom is the levy payable?	The Commonwealth

Note 1: For the definition of *threshold quarter*, see subclause (3).

Note 2: For penalty for late payment, see section 9 of the Act.

*When turf export charge due and payable*

- (2) For the purposes of section 8 of the Act, for charge imposed on turf that is exported from Australia in a quarter in a financial year, this table has effect.

Turf export charge		
Item	Matter	Rule
1	When is the charge due and payable?	<p>(a) if the quarter is the threshold quarter in the financial year or any earlier quarter in the year:</p> <p>(i) if the charge payer must give a return</p>

**Turf export charge**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		for the threshold quarter under subclause (4)—on the last day of the first calendar month after the end of the threshold quarter; or (ii) if the charge payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year; or (b) if the quarter is later than the threshold quarter in the financial year: (i) if the charge payer must give a return for the later quarter under subclause (4)—on the last day of the first calendar month after the end of the later quarter; or (ii) if the charge payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year

<b>2</b>	<b>To whom is the charge payable?</b>	<b>The Commonwealth</b>
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Note 1: For the definition of *threshold quarter*, see subclause (3).

Note 2: For penalty for late payment, see section 9 of the Act.

*Threshold quarter*

- (3) The *threshold quarter* in a financial year, for a person who is a levy payer or charge payer, is the first quarter in that year at the end of which the 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 the person in that year;
  - the total quantity of turf that the person has exported from Australia in that year.

*Giving quarterly or annual returns*

- (4) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on turf, this table has effect.

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must give a return for a quarter in a financial year?	The following person: (a) for turf sold by the levy payer in the threshold quarter in the year or in a later quarter in the year—the levy payer; (b) for turf exported in the threshold quarter in the year or in a later quarter in the year—the charge payer; unless the person has an exemption from

**Schedule 2** Plants and plant products  
**Part 2-5** Other plants and plant products  
**Division 75** Turf

Clause 75-1

**Quarterly or annual returns**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
		giving returns for quarters in the year
2	Who must give a return for a financial year?	The levy payer or charge payer for turf who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 75-3.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (5) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on turf, this table has effect.

**Record-keeping**

<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the turf
3	What must the charge payer's records cover?	The records must enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the turf
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause 75-2.

## 75-2 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

- (a) turf is harvested in Australia and in a financial year is sold by the person who owns the turf immediately after it is harvested and the person considers that an exemption from levy applies; or
- (b) turf is harvested in Australia and in a financial year is exported from Australia and the person who exports the turf considers that an exemption from charge applies.

<b>Record-keeping</b>		
<b>Item</b>	<b>Matter</b>	<b>Rule</b>
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

## 75-3 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

- (1) A person who:
  - (a) is a levy payer for levy imposed on turf that is sold by the levy payer in a financial year; or
  - (b) is a charge payer for charge imposed on turf that is exported in a financial year;is not required to give returns for quarters in the year if:
  - (c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  - (d) the person applies before the end of the threshold quarter in the year; and
  - (e) the Secretary grants the exemption under section 10.
- (2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to turf and the financial year will be less than \$750.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.