



# **National Residue Survey (Excise) Levy Act 1998**

**No. 33, 1998**

## **Compilation No. 6**

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Prepared by the Office of Parliamentary Counsel, Canberra

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## About this compilation

### This compilation

This is a compilation of the *National Residue Survey (Excise) Levy Act 1998* that shows the text of the law as amended and in force on 19 June 2018 (the *compilation date*).

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of provisions of the compiled law.

### Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register ([www.legislation.gov.au](http://www.legislation.gov.au)). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

### Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

### Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

### Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

### Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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# **An Act to impose National Residue Survey Levies that are duties of excise**

## **1 Short title**

This Act may be cited as the *National Residue Survey (Excise) Levy Act 1998*.

## **2 Commencement**

- (1) Subject to subsection (2), this Act commences on a day to be fixed by Proclamation.
- (2) If this Act does not commence under subsection (1) within the period of 6 months beginning on the day on which this Act receives the Royal Assent, it commences on the first day after the end of that period.

## **3 Simplified outline**

The following is a simplified outline of this Act:

- This Act imposes National Residue Survey Levies that are duties of excise.
- Each Schedule imposes a particular levy and makes provision for:
  - (a) the operative rate of the levy; and
  - (b) the maximum rate of the levy; and
  - (c) the person who is liable to pay the levy; and
  - (d) any exemptions from the levy.

#### **4 Definitions**

Unless the contrary intention appears, a word or expression has the same meaning in a Schedule to this Act as it has in the *Primary Industries Levies and Charges Collection Act 1991*.

#### **5 Act to bind Crown**

This Act binds the Crown in right of each of the States, of the Australian Capital Territory and of the Northern Territory. However, it does not bind the Crown in right of the Commonwealth.

#### **6 Duties of excise**

This Act authorises the imposition of a levy only so far as the levy is a duty of excise within the meaning of section 55 of the Constitution.

#### **7 Imposition of levy**

The Schedules have effect.

#### **8 Regulations**

The Governor-General may make regulations prescribing matters:

- (a) required or permitted by this Act to be prescribed; or
- (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.



## **Schedule 1—Cattle transactions**

### **1 Definitions**

(1) In this Schedule:

*cattle, dairy cattle, licensed dairy farmer* and *lot-fed cattle* have the same respective meanings as in Schedule 3 to the *Primary Industries (Excise) Levies Act 1999*.

(2) For the purposes of this Schedule, in determining the weight of a carcase immediately after it has been dressed, no adjustment of that weight is to be made on account of shrinkage.

(3) For the purposes of this Schedule, the question whether companies were or are related to each other is to be determined in the same manner as the question whether 2 corporations are related to each other is determined under the *Corporations Act 2001*.

### **2 Imposition of levy**

(1) National Residue Survey Levy is imposed on:

- (a) each transaction entered into after the commencement of this Schedule by which the ownership of cattle is transferred from one person to another; or
- (b) the delivery after the commencement of this Schedule of cattle to a processor otherwise than because of a sale to the processor; or
- (c) the slaughter by a processor after the commencement of this Schedule of cattle purchased by the processor and held for a period of more than 60 days after the day of the purchase and before the day of the slaughter; or
- (d) the slaughter by a processor after the commencement of this Schedule of cattle in respect of which levy would not be payable under paragraph (a), (b) or (c).

(2) National Residue Survey Levy is not imposed by this Schedule:

- (a) on the sale of dairy cattle for dairying purposes; or
- (b) on the sale of cattle at auction to the vendor; or

Clause 2

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- (c) on the sale or delivery of cattle between related companies, unless the company buying or taking delivery was or is a processor; or
  - (d) on the delivery of cattle to a processor for slaughter on behalf of the person delivering the cattle if:
    - (i) the delivery occurs within 14 days after the cattle were or are acquired by that person; and
    - (ii) the cattle are afterwards slaughtered; and
    - (iii) the person continues to own the cattle immediately after their hot carcase weight, within the meaning of Schedule 1 to the *Primary Industries (Excise) Levies Act 1999*, is determined or is taken, for the purposes of that Act, to have been determined, as the case requires; or
  - (e) on the sale or delivery of cattle to a processor, if the cattle are not, at the time of the sale or delivery, fit for human consumption, under any applicable law of the Commonwealth, a State or a Territory; or
  - (f) in circumstances where the ownership of the cattle changed or changes:
    - (i) as a result of a sale or transfer ordered by a court in proceedings under the *Family Law Act 1975*; or
    - (ii) by devolution on the death of the owner of the cattle; or
    - (iii) on the happening of events referred to in subsection 70-100(1) of the *Income Tax Assessment Act 1997*; or
  - (g) on a leviable bobby calf on which levy under this Schedule has already been paid; or
  - (h) in such other circumstances (if any) as are prescribed.
- (3) For the purposes of paragraph (2)(a), dairy cattle are taken to be sold for dairying purposes if:
- (a) both the vendor and the purchaser are licensed dairy farmers; or
  - (b) either the vendor or the purchaser is a licensed dairy farmer and the cattle are being acquired for inclusion in, or eventual inclusion in, a herd of dairy cattle.

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- (4) If cattle are delivered to a processor, otherwise than because of a sale to the processor, for fattening or agistment for a period before slaughter by the processor, the cattle:
- (a) are taken not to have been delivered to the processor for the purposes of paragraph (1)(b) unless they are slaughtered at the end of that period; and
  - (b) if they are slaughtered at the end of that period, are taken to have been delivered to the processor immediately before their slaughter.

### **3 Rate of levy**

- (1) The rate of National Residue Survey Levy imposed by this Schedule on:
- (a) a transaction by which the ownership of cattle is transferred; or
  - (b) the delivery or slaughter of cattle;
- is:
- (c) 32 cents per each head of cattle (other than a head of lot-fed cattle or a leviabie bobby calf) or, if another rate (not exceeding 35 cents) is prescribed by the regulations, the other rate; and
  - (ca) 32 cents per each head of lot-fed cattle or, if another rate (not exceeding 35 cents) is prescribed by the regulations, the other rate; and
  - (d) 26 cents per each head of cattle that is a leviabie bobby calf or, if another rate (not exceeding 35 cents) is prescribed by the regulations, the other rate.
- (2) For the purposes of paragraph (1)(c), a cow with a calf at foot are together taken to constitute a single head of cattle.
- (3) In this clause:
- leviabie bobby calf*** means a bovine animal:
- (a) which has been slaughtered and the dressed weight of whose carcass did not or does not exceed 40kg; or

Clause 4

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- (b) which has not been slaughtered but which, at the time of the leviable transaction or other dealing, had or has a liveweight that did not or does not exceed 80kg; or
- (c) which has not been slaughtered or had its liveweight determined at the time of the leviable transaction or other dealing but which, in the opinion of the intermediary, would, if slaughtered at that time, have constituted or constitute a carcase whose dressed weight would not have exceeded or would not exceed 40kg;

but does not include:

- (d) a buffalo; or
- (e) a head of lot-fed cattle; or
- (f) a calf at foot with a cow.

*intermediary* means the person required, under the *Primary Industries Levies and Charges Collection Act 1991*, to pay to the Commonwealth, on behalf of the producer, an amount equal to the amount of National Residue Survey Levy imposed by this Schedule.

#### 4 Who pays the levy

- (1) The National Residue Survey Levy imposed on a transaction by paragraph 2(1)(a) is payable by the person who owned the cattle immediately before the transaction was entered into.
- (2) The National Residue Survey Levy imposed on the delivery of cattle by paragraph 2(1)(b) is payable by the person who owned the cattle immediately before the delivery.
- (3) The National Residue Survey Levy imposed on the slaughter of cattle by paragraph 2(1)(c) or (d) is payable by the person who owned the cattle at the time of the slaughter.

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## Schedule 2—Coarse grain

### 1 Definitions

In this Schedule:

**barley** means *Hordeum* spp.

**eligible coarse grain** means coarse grain of a kind specified in regulations made for the purposes of this definition.

**leviable amount**, in relation to a levy year, means:

- (a) \$25; or
- (b) if, before the commencement of the levy year, another amount is prescribed in relation to that year, that prescribed amount.

**leviable coarse grain** means:

- (a) the grain harvested from barley, oats or grain sorghum; or
- (b) eligible coarse grain.

**oats** means *Avena sativa*.

**value** means sale value ascertained in accordance with the regulations.

### 2 Delivery

- (1) For the purposes of this Schedule, if:
  - (a) a producer of leviable coarse grain:
    - (i) causes or permits the grain to be delivered to another person; or
    - (ii) allows another person to take the grain out of the producer's possession or control; or
  - (b) leviable coarse grain is taken out of the possession or control of the producer by another person in accordance with a marketing law;
 the producer of the grain is taken to have delivered the grain to the other person.

Clause 3

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- (2) For the purposes of this Schedule, if a producer of leviable coarse grain delivers the grain to a person for carriage (either by that person or by a succession of persons starting with that person) to another person (the *receiver*) otherwise than for further carriage, the delivery is taken to have been to the receiver.

### 3 Producer

If the ownership of leviable coarse grain passes from the producer of the grain to:

- (a) a person in a way that does not involve the delivery of the grain to that person; or
- (b) a number of persons in succession in ways none of which involves the delivery of the grain to any person;

a reference in this Schedule to the *producer* is, in relation to the grain, taken to be a reference to that person or to the last of those persons, as the case may be.

### 4 Application of regulations

If grain of a particular kind or kinds becomes leviable coarse grain during a financial year because of a regulation made for the purposes of the definition of *eligible coarse grain* in clause 1, a reference in this Schedule to:

- (a) leviable coarse grain delivered in that year; or
- (b) leviable coarse grain processed in that year;

does not include a reference to any grain of the kind or kinds prescribed by that regulation that was delivered or processed, as the case may be, before the date of commencement of that regulation.

### 5 Imposition of levy

- (1) National Residue Survey Levy is imposed on leviable coarse grain produced in Australia if the producer of the grain:
- (a) delivers the grain to another person (otherwise than for storage on behalf of the producer); or
  - (b) processes the grain;

after the commencement of this Schedule.

(1A) If, in a levy year:

- (a) leviable coarse grain is delivered to a particular person by producers of leviable coarse grain; and
- (b) apart from this subclause, the total amount of National Residue Survey Levy imposed by this Schedule on the grain would be less than the leviable amount;

National Residue Survey Levy is not imposed by this Schedule on the grain.

(2) National Residue Survey Levy is not imposed by this Schedule on leviable coarse grain if:

- (a) the grain is produced by a producer and is processed by or for the producer; and
- (b) all the products and by-products of the processing of that grain are used by the producer for domestic purposes but not for commercial purposes.

(2A) If, in a levy year:

- (a) a producer processes leviable coarse grain that the producer has produced; and
- (b) paragraph (2)(b) does not apply in respect of the grain; and
- (c) apart from this subclause, the total amount of National Residue Survey Levy imposed by this Schedule on the grain would be less than the leviable amount;

National Residue Survey Levy is not imposed by this Schedule on the grain.

(3) The regulations may exempt a specified class of leviable coarse grain from National Residue Survey Levy imposed by this Schedule.

## **6 Rate of levy**

- (1) The rate of National Residue Survey Levy imposed by this Schedule on grain harvested from barley, oats or grain sorghum is 0.015% of the value of the grain or, if another rate (not exceeding

Clause 7

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0.03% of the value of the grain) is prescribed by the regulations, the other rate.

- (2) The rate of National Residue Survey Levy imposed by this Schedule on a particular kind of eligible coarse grain is the rate that, under the regulations, is applicable to that grain. However, the rate must not exceed 0.03% of the value of the grain.
- (3) Different rates may be prescribed by the regulations for different kinds of leviable coarse grain.
- (4) Subclause (3) does not affect the application of subsection 33(3A) of the *Acts Interpretation Act 1901*.

**7 Who pays the levy**

The National Residue Survey Levy imposed by this Schedule on leviable coarse grain is payable by the producer of the grain.



## Schedule 3—Dairy produce

### 1 Definitions

- (1) In this Schedule:

**manufacturer** means a person who carries on a business that consists of, or includes, the manufacture of dairy produce.

**milk** means the lacteal fluid product of a dairy cow.

**milk fat** means the fatty substance of milk.

**relevant dairy produce** means dairy produce that is:

- (a) whole milk; or
- (b) whole milk products.

**whole milk** means whole milk produced in Australia.

**whole milk product** means a product that:

- (a) is produced by modifying, or extracting material from, whole milk; and
- (b) consists of, or contains, milk fat.

- (2) For the purposes of this Schedule, a person who applies any process to relevant dairy produce is taken to use the relevant dairy produce in the manufacture of dairy produce unless:

- (a) the process consists only of chilling; and
- (b) the person is the producer of the relevant dairy produce.

### 2 Imposition of levy

- (1) National Residue Survey Levy is imposed on relevant dairy produce:
- (a) supplied by the producer after the commencement of this Schedule; and
  - (b) in relation to which the producer has received, or is entitled to receive, a payment relating to liquid milk for human consumption in Australia.

Clause 3

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- (2) National Residue Survey Levy is imposed on relevant dairy produce:
- (a) delivered to a manufacturer by the producer after the commencement of this Schedule; or
  - (b) produced by a manufacturer and used by the manufacturer, after the commencement of this Schedule, in the manufacture of dairy produce;
- other than dairy produce referred to in subclause (1).
- (3) If National Residue Survey Levy is imposed by subclause (1) or (2) on particular relevant dairy produce (the *leviable produce*), that subclause does not have the effect of imposing any further National Residue Survey Levy on:
- (a) the leviable produce; or
  - (b) relevant dairy produce produced by modifying, or extracting material from, the leviable produce.

### 3 Rate of levy

The rate of National Residue Survey Levy imposed by this Schedule on relevant dairy produce is \$0.00 per kilogram of the total of the milk fat content of the relevant dairy produce or, if another rate (not exceeding 0.5 cents per kilogram) is prescribed by the regulations, the other rate.

### 4 Who pays the levy

- (1) The National Residue Survey Levy imposed on relevant dairy produce by subclause 2(1) is payable by the producer of the relevant dairy produce.
- (2) The National Residue Survey Levy imposed on relevant dairy produce by subclause 2(2) is payable by the manufacturer of the relevant dairy produce.

## **Schedule 4—Dried fruits**

### **1 Definitions**

In this Schedule:

*dried fruits* means dried tree fruits or dried vine fruits.

*dried tree fruits* means dried apricots, dried pears, dried peaches, dried nectarines or dried plums.

*dried vine fruits* means dried grapes.

### **2 Receipt of dried fruits for processing**

For the purposes of this Schedule, dried fruits are taken to have been received for processing:

- (a) in the case of dried fruits that were produced from fresh fruits outside a processing establishment—upon the dried fruits first entering a processing establishment from outside the processing establishment; or
- (b) in the case of dried fruits that were produced from fresh fruits in a processing establishment—as soon as the dried fruits were so produced.

### **3 Imposition of levy**

National Residue Survey Levy is imposed on dried fruits received for processing, if the receipt occurs after the commencement of this Schedule.

### **4 Rate of levy**

- (1) The rate of National Residue Survey Levy imposed by this Schedule on dried fruits is \$0.00 per tonne or, if another rate (not exceeding \$1.00 per tonne) is prescribed by the regulations, the other rate.
- (2) Different rates may be prescribed for different kinds of dried fruits.

## Schedule 4 Dried fruits

### Clause 5

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- (3) Subclause (2) does not affect the application of subsection 33(3A) of the *Acts Interpretation Act 1901*.
- (4) For the purposes of the calculation of National Residue Survey Levy imposed by this Schedule, the weight of any dried fruits is their weight at the time when they were received for processing.

### 5 Who pays the levy

The National Residue Survey Levy imposed by this Schedule on dried fruits is payable by the producer of the dried fruits.

## Schedule 5—Game animals

### 1 Definitions

In this Schedule:

**game animal** means a wild animal that has been killed in its habitat by a shot from a firearm.

### 2 Imposition of levy

- (1) National Residue Survey Levy is imposed on the processing at a processing establishment of game animals intended for human consumption, if the processing occurs after the commencement of this Schedule.
- (2) National Residue Survey Levy is not imposed by this Schedule if the game animal is prescribed for the purposes of this subclause.

### 3 Rate of levy

- (1) The rate of National Residue Survey Levy imposed by this Schedule on game animals of a particular class is:
  - (a) the rate specified in the third column of the following table opposite that class; or
  - (b) if regulations are made prescribing a rate in relation to that class, being a rate that does not exceed the rate specified in the fourth column of the following table opposite that class—that prescribed rate.

<b>Rate of levy</b>			
<b>Item</b>	<b>Class of game animal</b>	<b>Operative rate of levy</b>	<b>Maximum rate of levy</b>
1	Pigs	12 cents per carcase	40 cents per carcase
2	Goats	3 cents per carcase	40 cents per carcase
3	Kangaroos	4 cents per carcase	40 cents per

Clause 4

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<b>Rate of levy</b>			
<b>Item</b>	<b>Class of game animal</b>	<b>Operative rate of levy</b>	<b>Maximum rate of levy</b>
			carcase
4	Other game	0 cents per carcase	40 cents per carcase

- (2) The regulations may prescribe different rates in relation to different kinds of game animals within a class of game animals.
- (3) Subclause (2) does not affect the application of subsection 33(3A) of the *Acts Interpretation Act 1901*.

**4 Who pays the levy**

National Residue Survey Levy imposed by this Schedule on the processing of game animals is payable by the producer of the game animals.

## Schedule 6—Grain legumes

### 1 Definitions

In this Schedule:

**eligible grain legumes** means seeds of a leguminous plant which are specified in regulations made for the purposes of this definition.

**leviable amount**, in relation to a levy year, means:

- (a) \$25; or
- (b) if, before the commencement of the levy year, another amount is prescribed in relation to that year, that prescribed amount.

**leviable grain legumes** means:

- (a) the seeds of lupins; or
- (b) the seeds of field peas; or
- (c) the seeds of chickpeas (*Cicer arietinum*); or
- (d) eligible grain legumes.

**value** means the value as worked out in accordance with the regulations.

### 2 Delivery

(1) If:

- (a) a producer of leviable grain legumes:
  - (i) causes or permits those grain legumes to be delivered to another person; or
  - (ii) allows another person to take those grain legumes out of the producer's possession or control; or

Clause 3

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- (b) leviable grain legumes are taken out of the possession or control of the producer by another person in accordance with a marketing law;  
the producer of those leviable grain legumes is taken, for the purposes of this Schedule, to have delivered those grain legumes to that other person.
- (2) If a producer of leviable grain legumes delivers those grain legumes to a person for carriage (either by that person or by a succession of persons commencing with that person) to another person (the *receiver*) otherwise than for further carriage, the delivery is taken, for the purposes of this Schedule, to have been to the receiver.

### 3 Producer

- (1) This clause applies if the ownership of leviable grain legumes passes from the producer of the grain legumes to a person in a way that does not involve, or to a number of persons in succession, in ways none of which involves, the delivery of those grain legumes to any person.
- (2) A reference in this Schedule to the *producer* must, in relation to those grain legumes, be read as a reference to that person or to the last of those persons, as the case may be.

### 4 Application of regulations

- (1) This clause applies if, under a regulation made for the purposes of the definition of *eligible grain legumes* in clause 1, seeds of a particular kind commence to be leviable grain legumes during a levy year.
- (2) A reference in this Schedule to leviable grain legumes delivered or processed in that year is to be read as not including a reference to any seeds of the kind prescribed by that regulation that were delivered or processed, as the case may be, before the date of commencement of that regulation.



## 5 Imposition of levy

- (1) National Residue Survey Levy is imposed on leviable grain legumes produced in Australia if, on or after the date that is the relevant date in relation to the grain legumes, the producer of the grain legumes:
  - (a) delivers the grain legumes to another person (otherwise than for storage on behalf of the producer); or
  - (b) processes the grain legumes.
- (2) For the purposes of subclause (1), the *relevant date* is:
  - (a) in the case of the seeds of lupins, field peas or chickpeas (*Cicer arietinum*)—the date of commencement of this clause; or
  - (b) in the case of leviable grain legumes that are of a kind prescribed by a regulation made for the purposes of the definition of *eligible grain legumes* in clause 1—the date of commencement of the regulation.
- (3) If, in a levy year:
  - (a) leviable grain legumes are delivered to a particular person by producers of grain legumes; and
  - (b) apart from this subclause, the total amount of National Residue Survey Levy imposed by this Schedule on the grain legumes would be less than the leviable amount;
 National Residue Survey Levy is not imposed by this Schedule on the grain legumes.
- (4) National Residue Survey Levy is not imposed by this Schedule on leviable grain legumes if:
  - (a) the grain legumes are processed by or for the producer; and
  - (b) all the products and by-products of the processing of those grain legumes are used by the producer for domestic purposes but not for commercial purposes.
- (5) If, in a levy year:
  - (a) a producer processes leviable grain legumes that the producer has produced; and

Clause 6

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- (b) paragraph (4)(b) does not apply in respect of the grain legumes; and
- (c) apart from this subclause, the total amount of National Residue Survey Levy imposed by this Schedule on the grain legumes would be less than the leviable amount;

National Residue Survey Levy is not imposed by this Schedule on the grain legumes.

## 6 Rate of levy

- (1) The rate of National Residue Survey Levy imposed by this Schedule on the seeds of lupins, field peas or chickpeas (*Cicer arietinum*) is 0.015% of the value of the seeds or, if another rate (not exceeding 0.03% of the value of the seeds) is prescribed by the regulations, the other rate.
- (2) The rate of National Residue Survey Levy imposed by this Schedule on a particular kind of eligible grain legumes is the rate that, under the regulations, is applicable to those legumes. However, the rate must not exceed 0.03% of the value of those legumes.
- (3) Different rates may be prescribed by the regulations for different kinds of leviable grain legumes.
- (4) Subclause (3) does not affect the application of subsection 33(3A) of the *Acts Interpretation Act 1901*.

## 7 Who pays the levy

The National Residue Survey Levy imposed by this Schedule on leviable grain legumes is payable by the producer of the grain legumes.

## Schedule 7—Honey

### 1 Definitions

In this Schedule:

**honey** means honey that is produced in Australia.

### 2 Imposition of levy—sale of honey

- (1) National Residue Survey Levy is imposed on honey that is sold after the commencement of this Schedule.
- (2) National Residue Survey Levy is not imposed by this clause in relation to a sale of honey if:
  - (a) National Residue Survey Levy has been imposed by this clause on the honey because of a previous sale of the honey; or
  - (b) under the contract of sale, the honey is:
    - (i) to be delivered to a place outside Australia; or
    - (ii) to be placed on board a ship or aircraft for export from Australia; or
  - (c) the seller is the producer of the honey and the buyer is a first purchaser; or
  - (d) the buyer gives to the seller a certificate in accordance with the prescribed form of the buyer's intention to export the honey, and neither the seller nor any other person has, in relation to any previous sale of the honey, given a certificate for the purposes of this paragraph, paragraph 2(2)(c) of Schedule 14 to the *Primary Industries (Excise) Levies Act 1999* or paragraph 4(2)(d) of the repealed *Honey Levy Act (No. 1) 1962*.
- (3) National Residue Survey Levy is not imposed by this clause on honey sold by a person in a month (other than honey sold by the producer by prescribed sale) if the total weight of that honey, and any other honey used by the person in that month in the production of other goods, is 50 kilograms or less.

Clause 3

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- (4) National Residue Survey Levy is not imposed by this clause on honey sold in a financial year by the producer by prescribed sale if the total weight of that honey, and any other honey used by the producer in that year in the production of other goods, is 600 kilograms or less.
- (5) The regulations may exempt a specified class of persons from National Residue Survey Levy imposed by this clause.

**3 Imposition of levy—use of honey in producing other goods**

- (1) National Residue Survey Levy is imposed on honey used after the commencement of this Schedule in the production of other goods.
- (2) National Residue Survey Levy is not imposed by this clause on honey if National Residue Survey Levy has been imposed on the honey by clause 2.
- (3) National Residue Survey Levy is not imposed by this clause on honey used by a person (other than the producer) in a month in the production of other goods if the total weight of that honey, and any other honey sold by the person in that month, is 50 kilograms or less.
- (4) National Residue Survey Levy is not imposed by this clause on honey used by the producer in a financial year if the total weight of that honey, and any other honey sold by the producer by prescribed sale in that year, is 600 kilograms or less.
- (5) The regulations may exempt a specified class of persons from National Residue Survey Levy imposed by this clause.

**4 Rate of levy**

- (1) The rate of National Residue Survey Levy imposed by this Schedule in relation to the sale of honey is 0.3 cents per kilogram or, if another rate (not exceeding 0.6 cents per kilogram) is prescribed by the regulations, the other rate.

- (2) The rate of National Residue Survey Levy imposed by this Schedule in relation to the use of honey in the production of other goods is 0.25 cents per kilogram or, if another rate (not exceeding 0.3 cents per kilogram) is prescribed by the regulations, the other rate.

### **5 Who pays the levy**

- (1) The National Residue Survey Levy imposed by this Schedule in relation to the sale of honey is payable by the producer of the honey.
- (2) The National Residue Survey Levy imposed by this Schedule in relation to the use of honey in the production of other goods is payable by the person using that honey in that production.

## **Schedule 8—Horse slaughter**

### **1 Imposition of levy**

- (1) National Residue Survey Levy is imposed on the slaughter at an abattoir of horses intended for human consumption, if the slaughter occurs after the commencement of this Schedule.
- (2) National Residue Survey Levy is not imposed by this Schedule on the slaughter of horses whose carcasses are, under a law of the Commonwealth, a State, the Australian Capital Territory or the Northern Territory, condemned or rejected by an inspector as being unfit for human consumption.

### **2 Rate of levy**

The rate of National Residue Survey Levy imposed by this Schedule on the slaughter of horses is \$4.00 per head or, if another rate (not exceeding \$5.00 per head) is prescribed by the regulations, the other rate.

### **3 Who pays the levy**

The National Residue Survey Levy imposed by this Schedule on the slaughter of horses is payable by the producer of the horses.

## **Schedule 9—Horticultural products**

### **Part 1—Introduction**

#### **1 Definitions**

In this Schedule:

**apple juice** includes:

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

**apples** means fruit of any species of the genus *Malus*.

**citrus fruit** means:

- (a) fruit of any species of the genus *Citrus* or the genus *Fortunella*; or
- (b) any plant originating as a result of hybridisation between, or within, either of those genera;

and includes the fruit of plants commonly known as calamondin, citrons, cumquats, grapefruit, lemons, limes, mandarins, oranges, pummellos (pomelos), sevilles, tangelos, tangerines and tangors.

**eligible horticultural products** means horticultural products specified in regulations made for the purposes of this definition.

**fruit juice** includes apple juice and pear juice.

**horticultural products** has the same meaning as in Schedule 15 to the *Primary Industries (Excise) Levies Act 1999*.

**juicing apples** means apples:

- (a) sold by the producer to a buying agent or a first purchaser, or through a selling agent, for use in the production in Australia of fruit juice; or
- (b) used by the producer in the production in Australia of fruit juice.

Clause 1

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**juicing pears** means pears:

- (a) sold by the producer to a buying agent or a first purchaser, or through a selling agent, for use in the production in Australia of fruit juice; or
- (b) used by the producer in the production in Australia of fruit juice.

**leviable horticultural products** means:

- (a) potatoes; or
- (b) onions; or
- (c) apples; or
- (d) pears; or
- (e) citrus fruits; or
- (f) table grapes; or
- (g) stone fruits; or
- (h) eligible horticultural products.

**onion** means a bulb of the species *Allium cepa*.

**pear juice** includes:

- (a) perry; and
- (b) any beverage distilled from pears.

**pears** means fruit of any species of the genus *Pyrus*, except fruit of the species *Pyrus pyrifolia* (nashi).

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

**processing apples** means apples:

- (a) sold by the producer to a buying agent or a first purchaser, or through a selling agent, for use in the production in Australia of a processed product other than fruit juice; or
- (b) used by the producer in the production in Australia of a processed product other than fruit juice.

**processing pears** means pears:

- (a) sold by the producer to a buying agent or a first purchaser, or through a selling agent, for use in the production in Australia of a processed product other than fruit juice; or



- (b) used by the producer in the production in Australia of a processed product other than fruit juice.

**stone fruit** means:

- (a) a fruit of 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
- (b) a fruit of the species *Prunus armeniaca*, commonly called apricot; or
- (c) a fruit of the species *Prunus persica*, commonly called nectarine or peach; or
- (d) a stone fruit of a kind specified in regulations made for the purposes of this definition.

## Part 2—Imposition of levy

### 2 Imposition of levy

- (1) National Residue Survey Levy is imposed on leviable horticultural products (other than leviable horticultural products of a class prescribed for the purposes of subclause (2)) produced in Australia, if the producer of the products:
  - (a) sells the products to another person; or
  - (b) uses the products in the production of other goods;after the commencement of this Schedule.
- (2) National Residue Survey Levy is imposed on leviable horticultural products of a class prescribed for the purposes of this subclause on the basis of the amount of leviable horticultural products of that class that is presumed, in accordance with the regulations, to be produced in Australia after the commencement of this Schedule.
- (3) National Residue Survey Levy is not imposed by this Schedule on leviable horticultural products that are exported from Australia.
- (4) The regulations may exempt from National Residue Survey Levy imposed by this Schedule:
  - (a) leviable horticultural products produced by specified classes of producers; or
  - (b) specified subclasses of a class of leviable horticultural products.

## **Part 3—Rate of levy**

### **3 Potatoes**

The rate of National Residue Survey Levy imposed by this Schedule on potatoes is \$0.00 per tonne or, if another rate (not exceeding 10 cents per tonne) is prescribed by the regulations, the other rate.

### **4 Onions**

The rate of National Residue Survey Levy imposed by this Schedule on onions is 40 cents per tonne or, if another rate (not exceeding \$5.00 per tonne) is prescribed by the regulations, the other rate.

### **5 Apples and pears**

- (1) The rate of National Residue Survey Levy imposed by this Schedule on apples (other than juicing apples or processing apples) is 0.075 of a cent per kilogram or, if another rate (not exceeding 0.1 of a cent per kilogram) is prescribed by the regulations, the other rate.
- (2) The rate of National Residue Survey Levy imposed by this Schedule on pears (other than juicing pears or processing pears) is 0.075 of a cent per kilogram or, if another rate (not exceeding 0.1 of a cent per kilogram) is prescribed by the regulations, the other rate.
- (3) The rate of National Residue Survey Levy imposed by this Schedule on juicing apples is 10 cents per tonne or, if another rate (not exceeding \$1.00 per tonne) is prescribed by the regulations, the other rate.
- (4) The rate of National Residue Survey Levy imposed by this Schedule on juicing pears is 10 cents per tonne or, if another rate (not exceeding \$1.00 per tonne) is prescribed by the regulations, the other rate.

Clause 6

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- (5) The rate of National Residue Survey Levy imposed by this Schedule on processing apples is 20 cents per tonne or, if another rate (not exceeding \$1.00 per tonne) is prescribed by the regulations, the other rate.
- (6) The rate of National Residue Survey Levy imposed by this Schedule on processing pears is 20 cents per tonne or, if another rate (not exceeding \$1.00 per tonne) is prescribed by the regulations, the other rate.

**6 Citrus fruits**

The rate of National Residue Survey Levy imposed by this Schedule on citrus fruits is \$0.00 per tonne or, if another rate (not exceeding 60 cents per tonne) is prescribed by the regulations, the other rate.

**7 Table grapes**

The rate of National Residue Survey Levy imposed by this Schedule on table grapes is \$0.00 per tonne or, if another rate (not exceeding 80 cents per tonne) is prescribed by the regulations, the other rate.

**8 Stone fruits**

The rate of National Residue Survey Levy imposed by this Schedule on stone fruits is \$0.00 per tonne or, if another rate (not exceeding 80 cents per tonne) is prescribed by the regulations, the other rate.

**9 Eligible horticultural products**

- (1) The rate of National Residue Survey Levy imposed by this Schedule on a particular class of eligible horticultural products is the rate that, under the regulations, is applicable to that class.

- (2) If the Australian Statistician has published an average annual unit gross value in relation to a class of eligible horticultural products for the first 3 of the 4 immediately preceding financial years, the rate of National Residue Survey Levy imposed by this Schedule in the current financial year in relation to products in that class must not exceed 2% of the average of those values.
- (3) If the Australian Statistician has published an annual gross value of production in relation to a class of eligible horticultural products for the first 3 of the 4 immediately preceding financial years, the rate of National Residue Survey Levy imposed by this Schedule in the current financial year in relation to products in that class must not be such that the total levy collected is likely to exceed 2% of the average of the gross values of production in those 3 years.

#### **10 Different rates of levy for different classes of products**

- (1) Different rates may be prescribed by the regulations for different classes of leviable horticultural products.
- (2) This clause does not affect the application of subsection 33(3A) of the *Acts Interpretation Act 1901*.

## Part 4—Miscellaneous

### 11 Who pays the levy

The National Residue Survey Levy imposed by this Schedule on leviable horticultural products is payable by the producer of the products.

### 12 Regulations

- (1) Without limiting the manner in which classes of leviable horticultural products may be described in the regulations, the regulations may describe such classes by reference to:
  - (a) the use for which the products are sold by the producer; or
  - (b) the use to which the products are put by the producer; or
  - (c) the state, form or condition of the products, whether by reference to a process or otherwise.
- (2) Without limiting the manner of determining the amount of leviable horticultural products of a class prescribed for the purposes of subclause 2(2) that is presumed to be produced in Australia, the regulations may prescribe a manner of determining that amount by reference to one or more of the following:
  - (a) the area under cultivation for the production of those leviable horticultural products;
  - (b) the number or quantity of trees, shrubs, plants, bulbs, corms or tubers used or to be used for the production of those leviable horticultural products;
  - (c) the maturity of trees, shrubs or plants under cultivation for the production of those leviable horticultural products.

## **Schedule 10—Laying chickens**

### **1 Definitions**

- (1) In this Schedule:

*chicken* means a chicken hatched from the egg of a domesticated fowl.

*hatchery* means a hatchery where chickens are hatched for commercial purposes.

*laying chicken* means a female chicken that is to be raised for the production of eggs.

- (2) For the purposes of this Schedule, if the proprietor of a hatchery, in accordance with the practice of the poultry industry, treats a number of chickens (not exceeding 106) as 100 chickens, that number of chickens is taken to be 100 chickens.

### **2 Imposition of levy**

- (1) National Residue Survey Levy is imposed on laying chickens hatched after the commencement of this Schedule.
- (2) National Residue Survey Levy is not imposed by this Schedule on laying chickens hatched at a hatchery in a financial year if less than 1,000 laying chickens are hatched at that hatchery in that year.
- (3) National Residue Survey Levy is not imposed by this Schedule on laying chickens that die, or are destroyed, at the hatchery at which they were hatched within 48 hours after being hatched.

### **3 Rate of levy**

The rate of National Residue Survey Levy imposed by this Schedule on laying chickens is 0.40 cents per head or, if another rate (not exceeding 2 cents per head) is prescribed by the regulations, the other rate.

Clause 4

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**4 Who pays the levy**

The National Residue Survey Levy imposed by this Schedule on laying chickens is payable by the proprietor of the hatchery where the laying chickens are hatched.



## **Schedule 11—Livestock slaughter**

### **1 Imposition of levy**

#### *Buffalo*

- (1) National Residue Survey Levy is imposed on the slaughter at an abattoir of buffaloes for human consumption, if the slaughter occurs after the commencement of this Schedule.
- (2) National Residue Survey Levy is not imposed by this Schedule:
  - (a) on the slaughter of buffaloes whose carcasses are, under a law of the Commonwealth or of a State or Territory, condemned or rejected as being unfit for human consumption; or
  - (b) on the slaughter of buffaloes for consumption by the owner of the buffaloes, by members of the owner's family or by the owner's employees.

#### *Deer*

- (3) National Residue Survey Levy is imposed on the slaughter at an abattoir of deer intended for human consumption, if the slaughter occurs after the commencement of this Schedule.
- (4) National Residue Survey Levy is not imposed by this Schedule on the slaughter of deer whose carcasses are, under a law of the Commonwealth or of a State or Territory, condemned or rejected as being unfit for human consumption.

#### *Pigs*

- (5) National Residue Survey Levy is imposed on the slaughter at an abattoir of pigs for sale for human consumption:
  - (a) if the slaughter occurs after the commencement of this Schedule; and
  - (b) whether or not the carcasses are subsequently used for human consumption.

Clause 2

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**2 Rate of levy—buffalo**

The rate of National Residue Survey Levy imposed by this Schedule on the slaughter of each head of buffaloes is \$5.00 or, if another rate (not exceeding \$5.00) is prescribed by the regulations, the other rate.

**3 Rate of levy—deer**

- (1) The rate of National Residue Survey Levy imposed by this Schedule on the slaughter of deer is:
- (a) if the cold dressed carcass weight of the slaughtered deer is determined—3 cents per kilogram of that weight or, if another rate (not exceeding 10.5 cents) is prescribed by the regulations, the other rate; or
  - (b) if the hot dressed carcass weight of the slaughtered deer is determined—3 cents per kilogram of that weight or, if another rate (not exceeding 10.5 cents) is prescribed by the regulations, the other rate; or
  - (c) if neither the cold dressed carcass weight nor the hot dressed carcass weight is determined—\$1.80 per deer or, if another rate (not exceeding \$2.40 per deer) is prescribed by the regulations, the other rate.

- (2) In this clause:

***cold dressed carcass weight***, in relation to a slaughtered deer, means the weight of its dressed carcass determined in accordance with regulations made for the purposes of this definition.

***dressed carcass***, in relation to a slaughtered deer, has the meaning specified in the regulations.

***hot dressed carcass weight***, in relation to a slaughtered deer, means the weight of its dressed carcass determined in accordance with regulations made for the purposes of this definition.

**4 Rate of levy—pigs**

The rate of National Residue Survey Levy imposed by this Schedule on the slaughter of each head of pigs is 8.5 cents or, if another rate (not exceeding 40 cents) is prescribed by the regulations, the other rate.

**5 Who pays the levy***Buffaloes*

- (1) The National Residue Survey Levy imposed by this Schedule on the slaughter of buffaloes is payable by the person who owns the buffaloes when the slaughter takes place.

*Deer and pigs*

- (2) The National Residue Survey Levy imposed by this Schedule on the slaughter of deer or pigs is payable by the producer of the deer or pigs.

## Schedule 12—Meat chickens

### 1 Definitions

- (1) In this Schedule:

*chicken* means a chicken hatched from an egg of a domesticated fowl.

*hatchery* means a hatchery where chickens are hatched for commercial purposes.

*meat chicken* means a chicken that is to be raised as a meat chicken.

### 2 Imposition of levy

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

### 3 Rate of levy

The rate of National Residue Survey Levy imposed by this Schedule on meat chickens is 0.02 cents per head or, if another rate (not exceeding 0.06 cents per head) is prescribed by the regulations, the other rate.

### 4 Who pays the levy

The National Residue Survey Levy imposed by this Schedule on meat chickens is payable by the producer of the chickens.

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## Schedule 13—Oilseeds

### 1 Definitions

In this Schedule:

**canola** means rape seed of the kind commonly known as canola.

**eligible oilseeds** means seeds of a kind from which oil can be obtained and which are specified in regulations made for the purposes of this definition.

**leviable amount**, in relation to a levy year, means:

- (a) \$25; or
- (b) if, before the commencement of the levy year, another amount is prescribed in relation to that year, that prescribed amount.

**leviable oilseeds** means:

- (a) canola; or
- (b) eligible oilseeds.

**value** means the value as worked out in accordance with the regulations.

### 2 Delivery

(1) If:

- (a) the producer of leviable oilseeds causes or permits the oilseeds to be:
  - (i) delivered to another person; or
  - (ii) taken out of the producer's possession or control by another person; or
- (b) leviable oilseeds are taken out of the possession or control of the producer by another person in accordance with a marketing law;

the producer of those leviable oilseeds is taken, for the purposes of this Schedule, to have delivered the oilseeds to the other person.

Clause 3

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- (2) For the purposes of this Schedule, if a producer of leviable oilseeds delivers the oilseeds to a person for carriage (either by that person or by a succession of persons beginning with that person) to another person (the *receiver*) otherwise than for further carriage, the delivery is taken to have been to the receiver.

### 3 Producer

- (1) This clause applies if the ownership of any leviable oilseeds passes from the producer of the oilseeds to a person in a way that does not involve, or to a number of persons in succession in ways none of which involves, the delivery of oilseeds to any person.
- (2) A reference in this Schedule to the *producer* must, in relation to those oilseeds, be read as a reference to that person or to the last of those persons, as the case may be.

### 4 Application of regulations

- (1) This clause applies if a regulation made for the purposes of the definition of *eligible oilseeds* in clause 1 commences during a levy year.
- (2) A reference in this Schedule to leviable oilseeds delivered or processed in that levy year does not include a reference to any seeds of the kind prescribed by that regulation that were delivered or processed, as the case may be, before that commencement.

### 5 Imposition of levy

- (1) National Residue Survey Levy is imposed on leviable oilseeds produced in Australia if, on or after the date that is the relevant date in relation to the oilseeds, the producer of the oilseeds:
  - (a) delivers the oilseeds to another person (otherwise than for storage on behalf of the producer); or
  - (b) processes the oilseeds.
- (2) For the purposes of subclause (1), the *relevant date* is:
  - (a) in the case of canola—the date of commencement of this clause; or

- (b) in the case of leviable oilseeds that are of a kind prescribed by a regulation made for the purposes of the definition of *eligible oilseeds* in clause 1—the date of commencement of the regulation.
- (3) If, in a levy year:
- (a) leviable oilseeds are delivered to a particular person by producers of the oilseeds; and
  - (b) apart from this subclause, the total amount of National Residue Survey Levy in respect of the oilseeds would be less than the leviable amount;
- National Residue Survey Levy is not imposed by this Schedule on the oilseeds.

- (4) If:
- (a) leviable oilseeds are processed by or for the producer of the oilseeds; and
  - (b) all the products and by-products of the processing of the oilseeds are used by the producer for domestic purposes but not for commercial purposes;
- National Residue Survey Levy is not imposed by this Schedule on the oilseeds.

- (5) If, in a levy year:
- (a) a producer processes leviable oilseeds that he or she has produced; and
  - (b) paragraph (4)(b) does not apply in respect of the oilseeds; and
  - (c) apart from this subclause, the total amount of National Residue Survey Levy imposed by this Schedule on the oilseeds would be less than the leviable amount;
- National Residue Survey Levy is not imposed by this Schedule on the oilseeds.

## 6 Rate of levy

- (1) The rate of National Residue Survey Levy imposed by this Schedule on canola is 0.015% of the value of the canola or, if

Clause 7

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another rate (not exceeding 0.03% of the value of the canola) is prescribed by the regulations, the other rate.

- (2) The rate of National Residue Survey Levy imposed by this Schedule on a particular kind of eligible oilseeds is the rate that, under the regulations, is applicable to those oilseeds. However, the rate must not exceed 0.03% of the value of those oilseeds.
- (3) Different rates may be prescribed by the regulations for different kinds of leviable oilseeds.
- (4) Subclause (3) does not affect the application of subsection 33(3A) of the *Acts Interpretation Act 1901*.

**7 Who pays the levy**

The National Residue Survey Levy imposed by this Schedule on leviable oilseeds is payable by the producer of the oilseeds.



## Schedule 14—Ratite slaughter

### 1 Definitions

In this Schedule:

*ratite* means an emu, ostrich, cassowary, kiwi or rhea.

### 2 Imposition of levy

- (1) National Residue Survey Levy is imposed on the slaughter at an abattoir of ratites intended for human consumption, if the slaughter occurs after the commencement of this Schedule.
- (2) National Residue Survey Levy is not imposed on the slaughter of ratites whose carcasses are, under a law of the Commonwealth, a State or a Territory, condemned or rejected by an inspector as being unfit for human consumption.

### 3 Rate of levy

- (1) The rate of National Residue Survey Levy imposed by this Schedule in respect of emus is 75 cents per head or, if another rate (not exceeding \$5.00 per head) is prescribed by the regulations, the other rate.
- (2) The rates of National Residue Survey Levy imposed by this Schedule in respect of ratites other than emus are such respective rates (not exceeding \$5.00 per head) as are prescribed by regulation.

### 4 Who pays the levy

The National Residue Survey Levy imposed by this Schedule on the slaughter of ratites is payable by the person who owns the ratites when the slaughter takes place.

## Schedule 15—Sheep, lambs and goats transactions

### 1 Definitions

- (1) In this Schedule:

*lamb*, *sheep* and *slaughter* have the same respective meanings as in Schedule 18 to the *Primary Industries (Excise) Levies Act 1999*.

- (2) For the purposes of this Schedule, the question whether companies were or are related to each other is to be determined in the same manner as the question whether 2 corporations are related to each other is determined under the *Corporations Act 2001*.

### 2 Imposition of levy

- (1) National Residue Survey Levy is imposed on:

- (a) each transaction entered into after the commencement of this Schedule by which the ownership of sheep, lambs or goats is transferred from one person to another; or
- (b) the delivery after the commencement of this Schedule of sheep, lambs or goats to a processor otherwise than because of a sale to the processor; or
- (c) the slaughter by a processor after the commencement of this Schedule of sheep, lambs or goats purchased by the processor and held for a period of more than 30 days after the day of the purchase and before the day of the slaughter; or
- (d) the slaughter by a processor after the commencement of this Schedule of sheep, lambs or goats in respect of which levy would not be payable under paragraph (a), (b) or (c).

- (2) National Residue Survey Levy is not imposed by this Schedule:

- (a) on the sale of sheep, lambs or goats at auction to the vendor; or
- (b) on the sale or delivery of sheep, lambs or goats between related companies, unless the company buying or taking delivery was or is a processor; or

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- (c) on the delivery of sheep, lambs or goats to a processor for slaughter on behalf of the person delivering the sheep, lambs or goats if:
    - (i) the delivery occurs within 14 days after the sheep, lambs or goats were or are acquired by the person; and
    - (ii) the sheep, lambs or goats are afterwards slaughtered; and
    - (iii) the person continues to own the sheep, lambs or goats immediately after their hot carcass weight would normally be determined; or
  - (d) on the sale or delivery of sheep, lambs or goats to a processor, if the sheep, lambs or goats are not, at the time of the sale or delivery, fit for human consumption under any applicable law of the Commonwealth, a State or a Territory; or
  - (e) in circumstances where the ownership of the sheep, lambs or goats changed or changes:
    - (i) as a result of a sale or transfer ordered by a court in proceedings under the *Family Law Act 1975*; or
    - (ii) by devolution on the death of the owner of the sheep, lambs or goats; or
    - (iii) on the happening of events referred to in subsection 70-100(1) of the *Income Tax Assessment Act 1997*; or
  - (f) in such other circumstances (if any) as are prescribed.
- (3) If sheep, lambs or goats are delivered to a processor, otherwise than because of a sale to the processor, for fattening or agistment for a period before slaughter by the processor, the sheep, lambs or goats:
- (a) are taken not to have been delivered to the processor for the purposes of paragraph (1)(b) unless they are slaughtered at the end of that period; and
  - (b) if they are slaughtered at the end of that period, are taken to have been delivered to the processor immediately before their slaughter.

Clause 3

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**3 Rate of levy**

- (1) The rate of National Residue Survey Levy imposed by this Schedule on:
  - (a) a transaction by which the ownership of sheep or lambs is transferred; or
  - (b) the delivery or slaughter of sheep or lambs;is 2 cents per each head of sheep or lambs or, if another rate (not exceeding 8 cents) is prescribed by the regulations, the other rate.
- (2) The rate of National Residue Survey Levy imposed by this Schedule on:
  - (a) a transaction by which the ownership of goats is transferred; or
  - (b) the delivery or slaughter of goats;is 3 cents per each head of goats or, if another rate (not exceeding 8 cents) is prescribed by the regulations, the other rate.

**4 Who pays the levy**

- (1) The National Residue Survey Levy imposed on a transaction by paragraph 2(1)(a) is payable by the person who owned the sheep, lambs or goats immediately before the transaction was entered into.
- (2) The National Residue Survey Levy imposed on the delivery of sheep, lambs or goats by paragraph 2(1)(b) is payable by the person who owned the sheep, lambs or goats immediately before the delivery.
- (3) The National Residue Survey Levy imposed on the slaughter of sheep, lambs or goats by paragraph 2(1)(c) or (d) is payable by the person who owned the sheep, lambs or goats at the time of the slaughter.

## Schedule 16—Wheat

### 1 Definitions

In this Schedule:

**value** means sale value as ascertained in accordance with the regulations.

### 2 Delivery

- (1) If a producer of wheat permits the wheat to be:
  - (a) delivered to another person; or
  - (b) taken by another person out of the producer's possession or control;

the producer is taken, for the purposes of this Schedule, to have delivered the wheat to the other person.

- (2) If a producer of wheat causes the wheat to be carried by a person or persons to another person (the **receiver**) who does not receive the wheat for the purpose of carrying it to a further destination, the wheat is taken, for the purposes of this Schedule, to have been delivered to the receiver.

### 3 Producer

If the ownership of wheat passes from the producer to a person, or to a number of persons in succession, without any delivery of the wheat, a reference in this Schedule to the **producer** is a reference to that person or the last of those persons, as the case may be.

### 4 Imposition of levy

- (1) National Residue Survey Levy is imposed on wheat produced in Australia if the wheat is:
  - (a) delivered by the producer to another person (otherwise than for storage on behalf of the producer); or

Clause 5

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- (b) processed by or for the producer;  
after the commencement of this Schedule.
- (2) National Residue Survey Levy is not imposed by this Schedule on wheat if:
  - (a) the wheat is processed by or for the producer; and
  - (b) all the products and by-products of the processing of that wheat are used by the producer for domestic purposes but not for commercial purposes.
- (3) If the total amount of National Residue Survey Levy that would, apart from this subclause, be imposed by this Schedule on:
  - (a) wheat delivered by a producer in a levy year; and
  - (b) wheat processed by or for the same producer in that levy year;is less than the prescribed minimum amount for that levy year, National Residue Survey Levy is not imposed by this Schedule on that wheat.

## 5 Rate of levy

The rate of National Residue Survey Levy imposed by this Schedule on wheat is 0.015% of the value of the wheat or, if another rate (not exceeding 0.03% of the value of the wheat) is prescribed by the regulations, the other rate.

## 6 Who pays the levy

The National Residue Survey Levy imposed by this Schedule on wheat is payable by the producer of the wheat.

## Endnotes

### Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

### Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

### Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

### Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

### Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can

## Endnotes

### Endnote 1—About the endnotes

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be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.



**Endnote 2—Abbreviation key**

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

## Endnotes

### Endnote 3—Legislation history

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### Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
National Residue Survey (Excise) Levy Act 1998	33, 1998	17 Apr 1998	1 Aug 1998 (s 2 and gaz 1998, No S382)	
National Residue Survey (Excise) Levy Amendment Act 1999	29, 1999	14 May 1999	1 July 1999 (s 2)	Sch 1 (item 17)
Corporations (Repeals, Consequential and Transitionals) Act 2001	55, 2001	28 June 2001	s 4–14 and Sch 3 (items 397, 398): 15 July 2001 (s 2(1), (3))	s 4–14
National Residue Survey (Excise) Levy Amendment Act 2003	94, 2003	14 Oct 2003	14 Oct 2003 (s 2)	Sch 1 (item 6)
National Residue Survey (Excise) Levy Amendment Act (No. 2) 2003	95, 2003	14 Oct 2003	14 Oct 2003 (s 2)	Sch 1 (item 3)
National Residue Survey (Excise) Levy Amendment Act 2005	109, 2005	29 Aug 2005	29 Aug 2005 (s 2)	Sch 1 (item 6)
National Residue Survey (Excise) Levy Amendment (Deer) Act 2011	175, 2011	5 Dec 2011	6 Dec 2011 (s 2)	—
Statute Update (Autumn 2018) Act 2018	41, 2018	22 May 2018	Sch 4 (item 12): 19 June 2018 (s 2(1) item 4)	—

**Endnote 4—Amendment history**

<b>Provision affected</b>	<b>How affected</b>
s 5 .....	am No 41, 2018
<b>Schedule 1</b>	
Schedule 1 .....	am No. 29, 1999; No. 55, 2001
<b>Schedule 2</b>	
Schedule 2 .....	am No. 29, 1999
<b>Schedule 3</b>	
Schedule 3 .....	am No. 29, 1999
<b>Schedule 4</b>	
Schedule 4 .....	am No. 29, 1999
<b>Schedule 6</b>	
Schedule 6 .....	am No. 29, 1999
<b>Schedule 7</b>	
Schedule 7 .....	am No. 29, 1999; No. 95, 2003
<b>Schedule 9</b>	
Schedule 9 .....	am No. 29, 1999; No. 94, 2003; No. 109, 2005
<b>Schedule 10</b>	
Schedule 10 .....	am No. 29, 1999
<b>Schedule 11</b>	
Schedule 11 .....	am No. 175, 2011
<b>Schedule 12</b>	
Schedules 12 .....	am No. 29, 1999
<b>Schedule 13</b>	
Schedule 13 .....	am No. 29, 1999
<b>Schedule 15</b>	
Schedule 15 .....	am No. 29, 1999; No. 55, 2001