



Excise Levies Legislation Amendment (Sheep and Lamb) Act 2020

No. 145, 2020

**An Act to amend the law relating to duties of excise
in respect of sheep and lamb, and for related
purposes**

Note: An electronic version of this Act is available on the Federal Register of Legislation
(<https://www.legislation.gov.au/>)

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No. 145, 2020

**An Act to amend the law relating to duties of excise
in respect of sheep and lamb, and for related
purposes**

[Assented to 17 December 2020]

The Parliament of Australia enacts:

1 Short title

This Act is the *Excise Levies Legislation Amendment (Sheep and Lamb) Act 2020*.

2 Commencement

- (1) Each provision of this Act 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 Act	1 January 2021.	1 January 2021

Note: This table relates only to the provisions of this Act as originally enacted.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

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

3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Amendments

National Residue Survey (Excise) Levy Act 1998

1 Subclause 1(1) of Schedule 15

Repeal the subclause, substitute:

- (1) In this Schedule:

lamb means an ovine animal that:

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

sheep does not include lambs.

slaughter means slaughter at an abattoir for human consumption.

Primary Industries (Excise) Levies Act 1999

2 Clause 1 of Schedule 17 (definition of *lamb*)

Repeal the definition, substitute:

lamb means an ovine animal that:

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

3 Clause 1 of Schedule 18 (definition of *lamb*)

Repeal the definition, substitute:

lamb means an ovine animal that:

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

4 Application provisions

- (1) The amendments made by items 1 and 3 of this Schedule apply in relation to the following:
- (a) a transaction entered into on or after 1 January 2021 by which the ownership of sheep or lambs is transferred from one person to another;

Schedule 1 Amendments

- (b) the delivery of sheep or lambs to a processor on or after that day;
 - (c) the slaughter of sheep or lambs by a processor on or after that day.
 - (2) The amendment made by item 2 of this Schedule applies in relation to the slaughter of sheep or lambs on or after 1 January 2021.
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*[Minister's second reading speech made in—
House of Representatives on 17 June 2020
Senate on 8 December 2020]*

(83/20)
