Primary Industries (Excise) Levies Amendment Regulations 2000 (No. 3)

Statutory Rules 2000 No. 237

I, WILLIAM PATRICK DEANE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the Primary Industries (Excise) Levies Act 1999.

Dated 29 AUG 2000 2000

WILLIAM DEANE
Governor-General

By His Excellency’s Command

JUDITH TROETH
Parliamentary Secretary to the Minister for Agriculture, Fisheries and Forestry
Primary Industries (Excise) Levies Amendment Regulations 2000 (No. 3)¹

Statutory Rules 2000 No. ²

made under the

Primary Industries (Excise) Levies Act 1999

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1 **Name of Regulations**

These Regulations are the *Primary Industries (Excise) Levies Amendment Regulations 2000 (No. 1)*.

2 **Commencement**

These Regulations commence, or are taken to have commenced, as follows:

(a) on 1 January 2000 — regulations 1 to 3, and Schedule 1;
(b) on 1 October 2000 — Schedule 2;
(c) on 1 January 2001 — Schedule 3.

3 **Amendment of Primary Industries (Excise) Levies Regulations 1999**

Schedules 1, 2 and 3 amend the *Primary Industries (Excise) Levies Regulations 1999*. 
Schedule 1  Amendments taken to have commenced on 1 January 2000 (regulation 3)

[1] Schedule 15, note following Part 1

substitute

Note Parts 2 to 8 intentionally not used.

[2] Schedule 15, before Part 12

insert

Part 9  Dried vine fruits

9.1 Dried vine fruits are leviable horticultural products

For the definition of leviable horticultural products in clause 1 of Schedule 15 to the Excise Levies Act, dried vine fruits are leviable horticultural products.

9.2 Rate of levy — product board

For subclause 4 (2) of Schedule 15 to the Excise Levies Act, the rate of levy is $7 per tonne of processed dried vine fruits.

Note 1 The product board for dried vine fruits is the Australian Dried Fruits Board — see section 25 of the Australian Horticultural Corporation Amendment Act 1991.

Note 2 Subclause 2 (3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.
Schedule 2  Amendments commencing on 1 October 2000
(regulation 3)

[1] Schedule 9
 substitute

Schedule 9  Dried fruits

1 Rates of levy

For subclause 4 (1) of Schedule 9 to the Excise Levies Act, the following rates of levy are fixed:
(a) for dried vine fruits — $10 per tonne;
(b) for dried plums — $13 per tonne;
(c) for dried tree fruits other than dried plums — $29 per tonne.

Note For the operative rate of NRS levy on dried fruits, see clause 4 of Schedule 4 to the National Residue Survey (Excise) Levy Act 1998.

[2] Schedules 13 and 14
 substitute

Schedule 13  Grapes

1 Standard amount

For subclause 5 (2) of Schedule 13 to the Excise Levies Act, the standard amount is $2.
Schedule 14  Honey

Note 1 Schedule 14 will deal with honey. For the current levy arrangements for honey, see Schedule 14 to the Excise Levies Act.

Note 2 For the operative rate of NRS excise levy on honey, see clause 4 of Schedule 7 to the National Residue Survey (Excise) Levy Act 1998.

[3] Schedule 15, note following Part 1
omit

insert

Part 2  Almonds

2.1 Almonds are leviable horticultural products
For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, almonds are leviable horticultural products.

Note  Clauses 2.2 and 2.3 intentionally not used.

2.4 Rates of levy — Horticultural Research and Development Corporation
For subclause 4 (3) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:
(a) for almonds, other than almonds of the Nonpareil variety, in their shells — 1 cent per kilogram of the almonds and shells;
(b) for almonds of the Nonpareil variety in their shells — 1.5 cents per kilogram of the almonds and shells;
(c) for shelled almonds — 2 cents per kilogram of the almonds.

Note Subclause 2 (3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

2.5 What is the eligible industry body for almonds

For subclauses 6 (7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for almonds is the Australian Almond Growers' Association Incorporated.

Part 3 Apples and pears

3.1 Apples and pears are leviable horticultural products

For the definition of leviable horticultural products in clause 1 of Schedule 15 to the Excise Levies Act, apples and pears are leviable horticultural products.

3.2 What apples and pears are exempt from levy

For paragraph 2 (4) (b) of Schedule 15 to the Excise Levies Act, the following subclasses of apples and pears are exempt from levy for a levy year:

(a) apples or pears sold or used in the following ways, if the total of the quantities of apples or pears or both so sold or used by the producer in that levy year is not more than 500 boxes:
   (i) sold by the producer by retail sale;
   (ii) used by the producer in the production of fruit juice or any other processed product;

(b) apples, or pears, sold for stockfeed;

(c) processing pears on which levy is payable under Schedule 9 to the Excise Levies Act or on which levy was payable under the Dried Fruits Levy Act 1971:
(d) processing pears, or juicing pears, used in the production of canned fruit.

Note 1 Subclause 2 (3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

Note 2 Box is defined for apples and pears in clause 3.2 of Part 3 of Schedule 22 to the Collection Regulations.

3.3 Rates of levy — Australian Horticultural Corporation

For subclause 4 (1) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:

(a) for apples (other than juicing apples or processing apples) — 20 cents per box;
(b) for pears (other than juicing pears or processing pears) — 22.5 cents per box;
(c) for juicing apples — $2 per tonne of apples;
(d) for juicing pears — $2.25 per tonne of pears;
(e) for processing apples — $4 per tonne of apples;
(f) for processing pears — $4.50 per tonne of pears.

Note Box is defined for apples and pears in clause 3.2 of Part 3 of Schedule 22 to the Collection Regulations.

3.4 Rates of levy — Horticultural Research and Development Corporation

For subclause 4 (3) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:

(a) for apples (other than juicing apples or processing apples) — 6.5 cents per box;
(b) for pears (other than juicing pears or processing pears) — 6 cents per box;
(c) for juicing apples — 65 cents per tonne of apples;
(d) for juicing pears — 60 cents per tonne of apples;
(e) for processing apples — $1.30 per tonne of apples;
(f) for processing pears — $1.20 per tonne of pears.

Note 1 Box is defined for apples and pears in clause 3.2 of Part 3 of Schedule 22 to the Collection Regulations.

Note 2 For the operative rate of NRS excise levy on apples and pears, see clause 5 of Schedule 9 to the National Residue Survey (Excise) Levy Act 1998.

3.5 What is the eligible industry body for apples and pears

For subclauses 6 (7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for apples and pears is the Australian Apple and Pear Growers' Association.

Part 4 Avocados

4.1 Avocados are leviable horticultural products

For the definition of leviable horticultural products in clause 1 of Schedule 15 to the Excise Levies Act, avocados are leviable horticultural products.

Note Clause 4.2 intentionally not used.

4.3 Rates of levy — Australian Horticultural Corporation

For subclause 4 (1) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:
(a) for avocados in bulk — $25 per tonne of avocados;
(b) for other avocados — 15 cents per standard tray.

Note 1 Subclause 2 (3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

Note 2 Avocados in bulk and standard tray are defined for avocados in clause 4.2 of Part 4 of Schedule 22 to the Collection Regulations.
4.4 **Rates of levy — Horticultural Research and Development Corporation**

For subclause 4 (3) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:

(a) for avocados in bulk — $13.33 per tonne of avocados;

(b) for other avocados — 8 cents per standard tray.

*Note 1* Subclause 2 (3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

*Note 2* *Avocados in bulk* and *standard tray* are defined for avocados in clause 4.2 of Part 4 of Schedule 22 to the Collection Regulations.

4.5 **What is the eligible industry body for avocados**

For subclauses 6 (7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for avocados is the Australian Avocado Growers’ Federation Inc.

**Part 5  Cherries**

5.1 **Cherries are leviable horticultural products**

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, cherries are leviable horticultural products.

5.2 **What cherries are exempt from levy**

For paragraph 2 (4) (b) of Schedule 15 to the Excise Levies Act, cherries sold or used in a levy year by a producer for processing are exempt from levy.

*Note 1* Subclause 2 (3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

*Note 2* Clause 5.3 intentionally not used.
5.4 **Rate of levy — Horticultural Research and Development Corporation**

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is $10 per tonne of cherries.

5.5 **What is the eligible industry body for cherries**

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for cherries is Cherry Growers of Australia Inc.

**Part 6  Chestnuts**

6.1 **Chestnuts are leviable horticultural products**

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, chestnuts are leviable horticultural products.

*Note* Clause 6.2 intentionally not used.

6.3 **Rate of levy — Australian Horticultural Corporation**

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is $50 per tonne of chestnuts.

*Note* Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

6.4 **Rate of levy — Horticultural Research and Development Corporation**

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is $50 per tonne of chestnuts.

*Note* Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.
6.5 What is the eligible industry body for chestnuts

For subclauses 6 (7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for chestnuts is Chestnut Growers of Australia Limited.

Part 7 Citrus

7.1 Citrus are leviable horticultural products

For the definition of leviable horticultural products in clause 1 of Schedule 15 to the Excise Levies Act, citrus are leviable horticultural products.

7.2 What citrus are exempt from levy

For paragraph 2 (4) (b) of Schedule 15 to the Excise Levies Act, the following subclasses of citrus are exempt from levy for a levy year:

(a) citrus sold or used in the following ways, if the total quantity of citrus so sold or used by the producer in the levy year is not more than 500 boxes:
   (i) sold in a levy year by the producer by retail sale;
   (ii) used in a levy year by the producer in the production of fruit juice or any other processed product;
(b) citrus sold for stockfeed.

Note 1 Subclause 2 (3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

Note 2 Box is defined for citrus in clause 7.2 of Part 7 of Schedule 22 to the Collection Regulations.
7.3 Rates of levy — Australian Horticultural Corporation

For subclause 4 (1) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:
(a) for oranges in bulk — 75 cents per tonne of oranges;
(b) for oranges not in bulk — 1.5 cents per box.

Note: Box and citrus in bulk are defined for citrus in clause 7.2 of Part 7 of Schedule 22 to the Collection Regulations.

7.4 Rates of levy — Horticultural Research and Development Corporation

For subclause 4 (3) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:
(a) for oranges in bulk — $2 per tonne of oranges;
(b) for oranges not in bulk — 4 cents per box;
(c) for other citrus in bulk — $2 per tonne of citrus;
(d) for other citrus not in bulk — 4 cents per box.

Note: Box and citrus in bulk are defined for citrus in clause 7.2 of Part 7 of Schedule 22 to the Collection Regulations.

7.5 What is the eligible industry body for citrus

For subclauses 6 (7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for citrus is Australian Citrus Growers Incorporated.

Part 8 Custard apples

8.1 Custard apples are leviable horticultural products

For the definition of leviable horticultural products in clause 1 of Schedule 15 to the Excise Levies Act, custard apples are leviable horticultural products.
8.2 **What custard apples are exempt from levy**

For paragraph 2 (4) (b) of Schedule 15 to the Excise Levies Act, the following subclasses of custard apples are exempt from levy:
(a) custard apples that a producer uses for processing;
(b) custard apples that a producer sells directly to a processor for processing;
(c) custard apples that a producer sells by retail sale.

*Note 1* Subclause 2 (3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

*Note 2* Clause 8.3 intentionally not used.

8.4 **Rates of levy — Horticultural Research and Development Corporation**

For subclause 4 (3) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:
(a) for custard apples packed in standard trays — 20 cents per standard tray;
(b) for custard apples packed in standard boxes — 20 cents per standard box;
(c) for bulk custard apples — $25 per tonne of custard apples.

*Note* **Bulk custard apples, standard box and standard tray** are defined for custard apples in clause 8.2 of Part 8 of Schedule 22 to the Collection Regulations.

8.5 **What is the eligible industry body for custard apples**

For subclauses 6 (7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for custard apples is the Australian Custard Apple Growers Association Inc.
[5] Schedule 15, before Part 12

Insert

Part 10 Macadamia nuts

10.1 Macadamia nuts are leviable horticultural products

For the definition of leviable horticultural products in clause 1 of Schedule 15 to the Excise Levies Act, macadamia nuts are leviable horticultural products.

10.2 What macadamia nuts are exempt from levy

For paragraph 2 (4) (a) of Schedule 15 to the Excise Levies Act, the following macadamia nuts are exempt from levy in a levy year:

(a) macadamia nuts produced by a person who produces for retail sale, in the levy year, less than 1.5 tonnes of macadamia nuts;

(b) for a producer who grows and deals with, in the 2000 levy year, an aggregate consigned mass of macadamia nuts that is more than 1 668 tonnes — the macadamia nuts that are more than 1 668 tonnes.

Note 1 Macadamia nuts are prescribed for paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act — see the Collection Regulations, Schedule 22, Part 10, clause 10.6. Paragraph (b) of the definition of producer provides that, for a product that is prescribed for that paragraph, producer means:

(a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the product is harvested — the person who would have owned the product but for the marketing law; or

(b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

Note 2 Subclause 2 (3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.
Note 3 Consigned mass is defined for macadamia nuts in clause 10.2 of Part 10 of Schedule 22 to the Collection Regulations.

10.3 Rate of levy — Australian Horticultural Corporation

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is $45 per tonne of consigned mass of macadamia nuts.

Note Consigned mass is defined for macadamia nuts in clause 10.2 of Part 10 of Schedule 22 to the Collection Regulations.

10.4 Rate of levy — Horticultural Research and Development Corporation

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is $23 per tonne of consigned mass of macadamia nuts.

Note 1 Consigned mass is defined for macadamia nuts in clause 10.2 of Part 10 of Schedule 22 to the Collection Regulations.

Note 2 For the rate of NRS excise levy on macadamia nuts, see regulation 155 of the Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998. NRS excise levy is imposed under Schedule 9 to the National Residue Survey (Excise) Levy Act 1998.

10.5 What is the eligible industry body for macadamia nuts

For subclauses 6 (7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body is the Australian Macadamia Society Limited.
Part 11 Nashi

11.1 Nashi are leviable horticultural products
For the definition of leviable horticultural products in clause 1 of Schedule 15 to the Excise Levies Act, nashi are leviable horticultural products.

11.2 What nashi are exempt from levy
For paragraph 2 (4) (b) of Schedule 15 to the Excise Levies Act, the following subclasses of nashi are exempt from levy for a levy year:
(a) nashi sold or used by a producer in any of the following ways, if the total quantity of nashi sold or used by the producer in that levy year is not more than 500 boxes:
   (i) sold by the producer by retail sale;
   (ii) used by the producer in the production of fruit juice or any other processed product;
(b) nashi sold for stockfeed;
(c) processing nashi on which levy is payable under Schedule 9 to the Excise Levies Act;
(d) processing nashi, or juicing nashi, used in the production of canned fruit.

Note 1 Subclause 2 (3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

Note 2 Box is defined for nashi in clause 11.2 of Part 11 of Schedule 22 to the Collection Regulations.

Note 3 Clause 11.3 intentionally not used.
11.4 Rates of levy — Horticultural Research and Development Corporation

For subclause 4 (3) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:
(a) for nashi (other than juicing nashi or processing nashi) — 10 cents per tray;
(b) for juicing nashi — $1.80 per tonne of nashi;
(c) for processing nashi — $3.60 per tonne of nashi.

*Note* Tray is defined for nashi in clause 11.2 of Part 11 of Schedule 22 to the Collection Regulations.

11.5 What is the eligible industry body for nashi

For subclauses 6 (7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body is the Australian Nashi Growers Association Limited.


*omit*

[7] Schedule 15, after Part 12

*insert*

Part 13 Passionfruit

13.1 Passionfruit are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, passionfruit are prescribed.

*Note* Clauses 13.2 and 13.3 intentionally not used.
13.4 Rates of levy — Horticultural Research and Development Corporation

For subclause 4 (3) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:

(a) for fresh passionfruit that is packed in cartons — 15 cents per carton;

(b) for fresh passionfruit that is not packed in cartons — 15 cents per 8 kilograms of passionfruit;

(c) for processing passionfruit — $10 per tonne of passionfruit.

Note 1 Subclause 2 (3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

Note 2 Carton is defined for passionfruit in clause 13.2 of Part 13 of Schedule 22 to the Collection Regulations.

13.5 What is the eligible industry body for passionfruit

For subclauses 6 (7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for passionfruit is the Australian Passionfruit Industry Association Incorporated.

Part 14 Potatoes

14.1 Potatoes are leviable horticultural products

For the definition of leviable horticultural products in clause 1 of Schedule 15 to the Excise Levies Act, unprocessed potatoes and processing potatoes are leviable horticultural products.
14.2 What potatoes are exempt from levy

(1) For paragraph 2 (4) (b) of Schedule 15 to the Excise Levies Act, the following subclasses of unprocessed potatoes are exempt from levy in a levy year:
   (a) unprocessed potatoes sold by a primary producer by retail sale, if the total quantity bought or sold in the levy year does not exceed 100 tonnes;
   (b) unprocessed potatoes sold for stockfeed.

(2) For paragraph 2 (4) (b) of Schedule 15 to the Excise Levies Act, processing potatoes are exempt from levy in a levy year if the total quantity used by the owner in the levy year does not exceed 100 tonnes.

Note 1 Subclause 2 (3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

Note 2 Clause 14.3 intentionally not used.

14.4 Rates of levy — Horticultural Research and Development Corporation

For subclause 4 (3) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:
   (a) for unprocessed potatoes — 50 cents per tonne of unprocessed potatoes;
   (b) for processing potatoes — 50 cents per tonne of processing potatoes.

14.5 What are the eligible industry bodies for potatoes

For subclauses 6 (7), (8) and (10) of Schedule 15 to the Excise Levies Act:
   (a) the eligible industry body for unprocessed potatoes is the Australian Vegetable and Potato Growers’ Federation Inc. — Potato Group; and
   (b) the eligible industry body for processing potatoes is the Potato Processors Association of Australia.
Part 15 Stone fruit

15.1 Stone fruit are leivable horticultural products
For the definition of leivable horticultural products in clause 1 of Schedule 15 to the Excise Levies Act, stone fruit are leivable horticultural products.

15.2 What stone fruit are exempt from levy
For paragraph 2 (4) (b) of Schedule 15 to the Excise Levies Act, stone fruit sold by a producer directly to a processor for processing is exempt from levy.

Note Subclause 2 (3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leivable horticultural products that are exported from Australia.

15.3 Rates of levy — Australian Horticultural Corporation
For subclause 4 (1) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:
(a) for stone fruit packed in standard trays — 3 cents per standard tray;
(b) for stone fruit packed in standard boxes — 6 cents per standard box;
(c) for bulk stone fruit of more than 10 kilograms — $6 per tonne of stone fruit.

Note Bulk stone fruit, standard box and standard tray are defined for stone fruit in clause 15.2 of Part 15 of Schedule 22 to the Collection Regulations.

15.4 Rates of levy — Horticultural Research and Development Corporation
For subclause 4 (3) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:
(a) for stone fruit packed in standard trays — 2 cents per standard tray;
(b) for stone fruit packed in standard boxes — 4 cents per standard box;
(c) for bulk stone fruit of more than 10 kilograms — S4 per tonne of stone fruit.

Note 1 Bulk stone fruit, standard box and standard tray are defined for stone fruit in clause 15.2 of Part 15 of Schedule 22 to the Collection Regulations.

Note 2 For the rate of NRS excise levy on stone fruit, see clause 8 of Schedule 9 to the National Residue Survey (Excise) Levy Act 1998.

15.5 What is the eligible industry body for stone fruit

For subclauses 6 (7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for stone fruit is the Australian Fresh Stone Fruit Growers Association Inc.

Part 16 Strawberries

16.1 Strawberries are leviable horticultural products

For the definition of leviable horticultural products in clause 1 of Schedule 15 to the Excise Levies Act, strawberries are leviable horticultural products.

16.2 Imposition of levy

For subclause 2 (2) of Schedule 15 to the Excise Levies Act, levy is imposed on strawberries that:
(a) are produced in Australia; and
(b) are sold by the producer or used by the producer in the production of other goods.
16.3 Presumed production in Australia
For subclause 2 (2) of Schedule 15 to the Excise Levies Act, the amount of strawberries presumed to be produced in Australia is to be determined by reference to the number of strawberry runners purchased for use in the production of the strawberries.

16.4 Rate of levy — Horticultural Research and Development Corporation
For subclause 4 (3) of Schedule 15 to the Excise Levies Act, the rate of levy is $8 for every 1,000 strawberry runners, or part of every 1,000 strawberry runners, sold for use in the production of the strawberries.

Note Subclause 2 (3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

16.5 What is the eligible industry body for strawberries
For subclauses 6 (7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for strawberries is Strawberries Australia Inc.

Part 17 Vegetables

17.1 Application
This Part applies to vegetables, except:
(a) asparagus; or
(b) garlic; or
(c) hard onions; or
(d) herbs (other than fresh culinary shallots and parsley); or
(e) melons; or
(f) mushrooms; or
(g) potatoes (other than sweet potatoes); or
(h) seed sprouts; or
(i) tomatoes; or
(j) vegetables of a kind for which a rate of levy for subclause 4(3) of Schedule 15 to the Excise Levies Act is applicable, other than the rates of levy fixed by this Part.

Note 1 For potatoes, see Part 14 of this Schedule and Division 2 of Part 11 of the Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998.


17.2 Vegetables are leviable horticultural products

For the definition of leviable horticultural products in clause 1 of Schedule 15 to the Excise Levies Act, vegetables to which this Part applies are leviable horticultural products.

Note Clauses 17.3 and 17.4 intentionally not used.

17.5 Rate of levy — Horticultural Research and Development Corporation

(1) For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is 0.5% of the amount paid for the vegetables to which this Part applies at the first point of sale.

(2) However, if the vegetables are first sold after being processed, the rate of levy is 0.5% of the amount that would have been paid for the vegetables if the vegetables had first been sold before processing.

(3) For subclause (2), the amount that would have been paid for the vegetables is:

(a) if unprocessed vegetables of the same kind are sold on the same day — the market price for those vegetables on that day; or
(b) in any other case — the value of the vegetables immediately before processing.

(4) For paragraph (3) (b), the value of the vegetables before processing must be substantiated by the producer’s financial records in accordance with:

(a) Australian Accounting Standard 2 (Management and Presentation of Inventories in the Context of the Historical Cost System), issued by the Australian Accounting Research Foundation, as in force at the commencement of this Part; and

(b) Accounting Standard AASB 1019 (Management and Presentation of Inventories in the Context of the Historical Cost System), issued by the Australian Accounting Standards Board, as in force at the commencement of this Part.

Note Subclause 2 (3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

17.6 What is the eligible industry body for vegetables

For subclauses 6 (7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for vegetables to which this Part applies is the Australian Vegetable and Potato Growers’ Federation Inc. — Vegetable Group.

17.7 Transitional

(1) This clause applies if:

(a) the first sale of vegetables to which subclauses 17.5 (2) and (3) apply happened before 1 July 1999; and

(b) the sale price of the vegetables was less than the price worked out under subclause 17.5 (3).

(2) The amount of levy payable for vegetables to which this clause applies is calculated as if subclauses 17.5 (2), (3) and (4) were not in force.
Schedule 3  Amendments commencing on 1 January 2001  
(regulation 3)

[1] Schedule 9, paragraph 1 (a)  
  *omit*  
  $10  
  *insert*  
  $11

[2] Schedule 9, paragraph 1 (c)  
  *omit*  
  $29  
  *insert*  
  $32

  *omit*

[4] Schedule 15, Part 8, after clause 8.2  
  *insert*

8.3 Rates of levy — Australian Horticultural Corporation  
For subclause 4(1) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:  
(a) for custard apples packed in standard trays — 20 cents per standard tray;
(b) for custard apples packed in standard boxes — 20 cents per standard box;
(c) for bulk custard apples — $25 per tonne.

Note Bulk custard apples, standard box and standard tray are defined for custard apples in clause 8.2 of Part 8 of Schedule 22 to the Collection Regulations.

[5] Schedule 26

substitute

Schedule 26 Wine grapes

1 Definition for Schedule 26
In this Schedule:
grape industry means the industry concerned with the production of grapes for processing.

2 Rate of levy on prescribed goods
For paragraph 7 (1) (a) of Schedule 26 to the Excise Levies Act, an amount calculated in accordance with the following table is the amount referred to in that paragraph in respect of the year referred to in that paragraph.

<table>
<thead>
<tr>
<th>Quantity of prescribed goods used in a year (tonnes)</th>
<th>Amount of levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not more than 10</td>
<td>$200</td>
</tr>
<tr>
<td>More than 10 but not more than 3 000</td>
<td>$180 + $4.20 for each tonne</td>
</tr>
<tr>
<td>More than 3 000 but not more than 6 000</td>
<td>$12 780 + $3.80 for each tonne over 3 000 tonnes</td>
</tr>
<tr>
<td>More than 6 000 but not more than 9 000</td>
<td>$24 180 + $2.00 for each tonne over 6 000 tonnes</td>
</tr>
</tbody>
</table>
### Quantity of prescribed goods used in a year (tonnes) | Amount of levy
--- | ---
More than 9 000 but not more than 12 000 | $30 180 + $1.30 for each tonne over 9 000 tonnes
More than 12 000 but not more than 20 000 | $34 080 + $0.60 for each tonne over 12 000 tonnes
More than 20 000 but not more than 40 000 | $38 880 + $0.50 for each tonne over 20 000 tonnes
More than 40 001 | $48 880 + $0.40 for each tonne over 40 000 tonnes

### 3 Research amount
For the definition of *research amount* in subclause 7 (2) of Schedule 26 to the Excise Levies Act, the amount is $3.

### 4 Gross value of production for prescribed goods
For the purposes of subclause 7 (4) of Schedule 26 to the Excise Levies Act, the manner in which the Minister is to determine the gross value of production of prescribed goods for a year is in accordance with the following formula:

\[
\frac{A + B}{3}
\]

where:

- **A** is the estimated gross value of grapes to be produced by the grape industry in that year, as shown in figures supplied by the Australian Bureau of Agricultural and Resource Economics.
- **B** is the gross value of grapes produced by the grape industry in the 2 years immediately before that year, as shown in figures supplied by the Australian Bureau of Agricultural and Resource Economics.
Notes
1. These Regulations amend Statutory Rules 1999 No. 302, as amended by 2000 Nos. 132 and 176.