Primary Industries (Excise) Levies Amendment Regulations 2000 (No. 4)\(^1\)

Statutory Rules 2000 No.\(^2\) 265

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 27 SEP 2000 2000

WILLIAM DEANE
Governor-General

By His Excellency’s Command

JUDITH TROETH
Parliamentary Secretary to the Minister for Agriculture, Fisheries and Forestry
# Contents

<table>
<thead>
<tr>
<th></th>
<th>Name of Regulations</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Name of Regulations</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>Commencement</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Amendment of Primary Industries (Excise) Levies Amendment Regulations 2000 (No. 3)</td>
<td>2</td>
</tr>
<tr>
<td>4</td>
<td>Amendment of Primary Industries (Excise) Levies Regulations 1999</td>
<td>2</td>
</tr>
</tbody>
</table>

## Schedule 1

<table>
<thead>
<tr>
<th>Name of Regulations</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amendment of Primary Industries (Excise) Levies Amendment Regulations 2000 (No. 3)</td>
<td>3</td>
</tr>
</tbody>
</table>

## Schedule 2

<table>
<thead>
<tr>
<th>Name of Regulations</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amendment of Primary Industries (Excise) Levies Regulations 1999</td>
<td>3</td>
</tr>
</tbody>
</table>

## 1 Name of Regulations

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

## 2 Commencement

These Regulations commence as follows:

(a) on gazettal — regulations 1 to 3 and Schedule 1;
(b) on 2 October 2000 — regulation 4 and Schedule 2.

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

Schedule 1 amends the Primary Industries (Excise) Levies Amendment Regulations 2000 (No. 3).

## 4 Amendment of Primary Industries (Excise) Levies Regulations 1999

Schedule 2 amends the Primary Industries (Excise) Levies Regulations 1999.
Schedule 1  
Amendment of *Primary Industries (Excise) Levies Amendment Regulations 2000 (No. 3)*  
(regulation 3)

[1] Schedule 2, item [4], heading

*omit*

*before Part 9*

*insert*

*after Part 1*

Schedule 2  
Amendment of *Primary Industries (Excise) Levies Regulations 1999*  
(regulation 4)

[1] Schedule 15, Parts 8 to 10

*substitute*

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.
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.

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.

Notes

1. These Regulations amend Statutory Rules 1999 No. 302, as amended by 2000 Nos. 132, 176 and 237.