Primary Industries Levies and Charges Collection Amendment Regulations 2000 (No. 4)\(^1\)

Statutory Rules 2000 No.\(^2\) 321

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 Levies and Charges Collection Act* 1991.

Dated 1 DEC 2000\(^3\)

WILLIAM DEANE
Governor-General

By His Excellency’s Command

JUDITH TROETH
Parliamentary Secretary to the Minister for Agriculture, Fisheries and Forestry
Name of Regulations

These Regulations are the *Primary Industries Levies and Charges Collection Amendment Regulations 2000* (No. 4).

Commencement

These Regulations commence on 1 January 2001.

Amendment of *Primary Industries Levies and Charges Collection Regulations 1991*

Schedule 1 amends the *Primary Industries Levies and Charges Collection Regulations 1991*.

Schedule 1  Amendments
(regulation 3)

[1] Regulation 9

*substitute*

9  Collection requirements and other matters

The Schedules have effect.

[2] Schedule 23

*substitute*

Schedule 23  Laying chickens
(regulation 9)

1  Application

This Schedule applies to laying chickens.
2 **Definitions for Schedule 23**

In this Schedule:

*laying chicken* has the meaning given in Schedule 16 to the Excise Levies Act.

*levy* means levy imposed on laying chickens by Schedule 16 to the Excise Levies Act.

3 **What is a levy year**

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a financial year is a levy year for laying chickens.

4 **Who is a producer**

For paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act:

(a) laying chickens are prescribed; and

(b) the proprietor of the hatchery where the laying chickens are hatched is taken to be the producer of the laying chickens.

*Note* Paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, *producer* means the person who, under the regulations, is to be taken to be the producer of the product.

5 **When is levy due for payment**

For section 6 of the Collection Act, levy payable on laying chickens for a month is due:

(a) if a return for the month is lodged within the period mentioned in clause 7 — on the day when the return is lodged; or

(b) if a return for the month is not lodged within the period mentioned in clause 7 — on the last day of that period.

*Note* For penalty for late payment, see section 15 of the Collection Act.
6 Who must lodge a return
A producer must lodge a return for a month if the producer is liable to pay levy on laying chickens hatched in the month.

Note For penalty, see section 24 of the Collection Act.

7 When must a return be lodged
(1) A return for the month or months in which the first 1,000 laying chickens hatched at a hatchery in a levy year were hatched must be lodged within 2 months after the end of the month in which the 1,000th laying chicken was hatched.

Note For penalty, see section 24 of the Collection Act.

(2) A return for a month after the month in which the 1,000th laying chicken of a levy year was hatched at a hatchery must be lodged within 2 months after the end of the month to which it relates.

Note For penalty, see section 24 of the Collection Act.

8 What must be included in a return
(1) In addition to the information required by regulation 10, a return for a month must state the details in respect of the month mentioned in subclause (2) and the sales forecast details mentioned in subclause (3).

Note For penalty, see section 24 of the Collection Act.

(2) The details, in respect of the month, are:
(a) for the hatchery:
   (i) the full name of the hatchery; and
   (ii) the business address of the hatchery (not the address of a post office box or post office bag); and
   (iii) if the hatchery has a post office box or post office bag address — that address; and
(b) the number of laying chickens hatched at the hatchery; and
(c) the number of chickens other than laying chickens hatched at the hatchery; and
(d) the number of laying chickens that died or were destroyed at the hatchery within 48 hours after being hatched; and
(e) the number of laying chickens on which levy is payable; and
(f) the total amount of levy payable for the laying chickens; and
(g) the total amount of levy paid for the laying chickens; and
(h) the number of day-old chicks sold to buyers in each State and Territory; and
(i) the total number of day-old chicks sold.

(3) The details are, for each of the 3 months following the month to which the return relates, the producer’s estimate of:
(a) the number of day-old chicks to be sold to buyers in each State and Territory; and
(b) the total number of day-old chicks to be sold.

9 **What records must be kept**

(1) A producer must keep records showing, for each month:
(a) the number of eggs set in incubators at the hatchery; and
(b) the number of laying chickens hatched at the hatchery; and
(c) the number of chickens other than laying chickens hatched at the hatchery; and
(d) the number of laying chickens hatched at the hatchery that died, or were destroyed, at the hatchery within 48 hours after being hatched; and
(e) for laying chickens hatched at the hatchery that were sold before they were 1 month old:
   (i) the number of laying chickens so sold; and
   (ii) the date of each sale; and
   (iii) the details mentioned in subclause (2) for each person to whom laying chickens were so sold; and
(f) the number of the laying chickens hatched at the hatchery that were disposed of, except by sale, before they were 1 month old, and the method of disposal; and
(g) the number of laying chickens on which levy was payable; and
(h) the total amount of levy payable for the laying chickens; and
(i) the total amount of levy paid for the laying chickens.

Penalty: 10 penalty units.

(2) For subparagraph (1) (e) (iii), the details are:
   (a) the person's full name; and
   (b) the person's business or residential address (not the address of a post office box or post office bag); and
   (c) the person’s ABN, if any; and
   (d) if the person is a company and does not have an ABN — its ACN.
[3] Schedule 28

substitute

Schedule 28 Meat chickens
(regulation 9)

1 Application
This Schedule applies to meat chickens.

2 Definitions for Schedule 28
In this Schedule:
levy means levy imposed on meat chickens by Schedule 19 to the Excise Levies Act.
meat chicken has the meaning given in Schedule 19 to the Excise Levies Act.

3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a financial year is a levy year for meat chickens.

4 Who is a producer
For paragraph (e) of the definition of producer in subsection 4 (1) of the Collection Act:
(a) meat chickens are prescribed; and
(b) the proprietor of the hatchery where the meat chickens are hatched is taken to be the producer of the meat chickens.

Note Paragraph (e) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, producer means the person who, under the regulations, is to be taken to be the producer of the product.
5 **When is levy due for payment**

For section 6 of the Collection Act, levy payable on meat chickens for a month is due:

(a) if a return for the month is lodged within the period mentioned in clause 7 — on the day when the return is lodged; or

(b) if a return for the month is not lodged within the period mentioned in clause 7 — on the last day of that period.

*Note* For penalty for late payment, see section 15 of the Collection Act.

6 **Who must lodge a return**

A producer must lodge a return for a month if the producer is liable to pay levy on meat chickens hatched in the month.

*Note* For penalty, see section 24 of the Collection Act.

7 **When must a return be lodged**

(1) A return for a month must be lodged within 2 months of the end of the month to which it relates.

*Note* For penalty, see section 24 of the Collection Act.

(2) However, the Secretary may, by notice in writing to the producer of a hatchery, defer the time for lodging a return for meat chickens hatched at that hatchery in a levy year until 20,000 meat chickens on which levy is payable have been hatched at that hatchery in the levy year.

8 **What must be included in a return**

In addition to the information required by regulation 10, a return for a month must state, in respect of the month:

(a) for the hatchery:

   (i) the full name of the hatchery; and
(ii) the business address of the hatchery (not the address of a post office box or post office bag); and
(b) the number of meat chickens hatched at the hatchery; and
(c) the number of meat chickens that died or were destroyed at the hatchery within 48 hours after being hatched; and
(d) the number of meat chickens on which levy is payable; and
(e) the total amount of levy payable for the meat chickens; and
(f) the total amount of levy paid for the meat chickens.

Note For penalty, see section 24 of the Collection Act.

9 What records must be kept

(1) A producer must keep records showing, for each month:
(a) the number of eggs set in incubators at the hatchery; and
(b) the number of meat chickens hatched at the hatchery; and
(c) the number of chickens, other than meat chickens, hatched at the hatchery; and
(d) the number of the meat chickens hatched at the hatchery that died, or were destroyed, at the hatchery within 48 hours after being hatched; and
(e) for meat chickens hatched at the hatchery that were sold before they were 1 month old:
   (i) the number of meat chickens so sold; and
   (ii) the date of each sale; and
   (iii) the details mentioned in subclause (2) for each person to whom meat chickens were so sold; and
(f) the number of the meat chickens hatched at the hatchery that were disposed of, except by sale, before they were 1 month old and the method of disposal.

Penalty: 10 penalty units.

(2) For subparagraph (1) (e) (iii), the details are:
(a) the person’s full name; and
(b) the person’s business or residential address (not the address of a post office box or post office bag); and
(c) the person’s ABN, if any; and
(d) if the person is a company and does not have an ABN — its ACN.

insert

Schedule 37 Other levies and charges (regulation 9)

Part 1 Kangaroos

1.1 Application
This Part applies to kangaroos.

Note The collection requirements for NRS excise levy on kangaroos are set out in Part 7 of the Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998.

1.2 Definitions for Part 1
In this Part:

kangaroo has the meaning given in Part 1 of Schedule 27 to the Excise Levies Regulations.
levy means levy imposed on the processing of kangaroos under Part 1 of Schedule 27 to the Excise Levies Regulations.

1.3 What is a levy year
For the definition of levy year in subsection 4 (1) of the Collection Act, a financial year is a levy year for kangaroos.

1.4 Who is a producer
For paragraph (e) of the definition of producer in subsection 4 (1) of the Collection Act:
(a) kangaroos are prescribed; and
(b) if a kangaroo is processed at only 1 processing establishment — the proprietor of that processing establishment is taken to be the producer of the kangaroo; and
(c) if a kangaroo is partly processed at each of 2 or more processing establishments — the proprietor of the processing establishment at which the kangaroo was last processed is taken to be the producer of the kangaroo.

Note Paragraph (e) of the definition of producer in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, producer means the person who, under the regulations, is to be taken to be the producer of the product.

1.5 When is levy due for payment
For section 6 of the Collection Act, levy payable on kangaroos for a month is due for payment:
(a) if a return for the month is lodged within the period mentioned in clause 1.7 of this Part — on the day when the return is lodged; or
(b) if a return for the month is not lodged within the period mentioned in clause 1.7 of this Part — on the last day of that period.

Note For penalty for late payment, see section 15 of the Collection Act.

1.6 Who must lodge a return

A producer must lodge a return for a month if, in the month, the producer processed kangaroos on which levy is payable.

Note For penalty, see section 24 of the Collection Act.

1.7 When must a return be lodged

A return for a month must be lodged within 28 days after the end of the month to which it relates.

Note For penalty, see section 24 of the Collection Act.

1.8 What must be included in a return

(1) In addition to the information required by regulation 10, a return for a month must state, in respect of the month:

(a) if the full name or business address of the processing establishment of which the producer is proprietor is different to that of the producer, the details mentioned in subclause (2) for the processing establishment; and

(b) how many kangaroos on which levy is payable were processed; and

(c) how much levy was payable on the kangaroos; and

(d) how much levy was paid on the kangaroos.

Note For penalty, see section 24 of the Collection Act.

(2) For paragraph (1) (a), the details are:

(a) the full name of the processing establishment; and
(b) the business or residential address (not the address of a post office box or post office bag) of the processing establishment; and

(c) the ABN, if any, of the processing establishment; and

(d) if the processing establishment is a company and does not have an ABN — its ACN.

1.9 What records must be kept

A producer must keep records showing, for each month:

(a) how many kangaroos on which levy is payable are processed by the producer on each day of the month; and

(b) how many kangaroos on which levy is payable are processed by the producer during the month.

Penalty: 10 penalty units.

Notes
