Primary Industries (Excise) Levies Amendment Regulations 2003 (No. 2)'

Statutory Rules 2003 No. 2

I, PETER JOHN HOLLINGWORTH, 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 20 FEB 2003

PETER HOLLINGWORTH
Governor-General

By His Excellency’s Command

JUDITH TROETH
Parliamentary Secretary to the Minister for Agriculture, Fisheries and Forestry
1 Name of Regulations
These Regulations are the Primary Industries (Excise) Levies Amendment Regulations 2003 (No 1).

2 Commencement
These Regulations commence on 1 March 2003.

3 Amendment of Primary Industries (Excise) Levies Regulations 1999
Schedule 1 amends the Primary Industries (Excise) Levies Regulations 1999.

Schedule 1 Amendments
(regulation 3)

[1] Reader's guide, after clause 2
insert

2A. Levy is also imposed on some plant products to fund the activities of Plant Health Australia Limited.

[2] Regulation 3
omit

In these Regulations:
insert

(1) In these Regulations:
[3] Regulation 3, after definition of *Excise Levies Act*

*insert*

*PHA* has the meaning given by the *Plant Health Australia (Plant Industries) Funding Act 2002.*

*PHA levy* means the levy imposed, under Schedule 27 to the Excise Levies Act, to fund PHA.

[4] Regulation 3

*insert*

(2) Unless the contrary intention appears, a term that is used in these Regulations in relation to a particular product, and in the Collection Regulations in relation to that product, has the same meaning in these Regulations as it has in the Collection Regulations.

[5] Schedule 4, clause 1, definition of levy year

*omit*

[6] Schedule 4, clause 4

*substitute*

4 Rates of levy

(1) For paragraph 6 (1) (b) of Schedule 4 to the Excise Levies Act, the rate of levy on grain harvested from oats, cereal rye, barley and triticale is 0.99% of the value of the grain.

(2) For subclause 6 (2) of Schedule 4 to the Excise Levies Act, the following rates of levy are prescribed:

(a) for canary seed, grain sorghum and millet — 0.99% of the value of the grain;

(b) for maize — 0.693% of the value of the grain.

*Note 1* Barley, cereal rye, oats and triticale are leviable coarse grains: see clause 1 of Schedule 4 to the Excise Levies Act.
Note 2 For the rate of NRS excise levy on coarse grain, see clause 6 of Schedule 2 to the National Residue Survey (Excise) Levy Act 1998. For other matters for NRS levy on coarse grain, see Part 4 of the Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998.

5 PHA levy

(1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on leviable coarse grain on which levy is imposed by Schedule 4 to the Excise Levies Act.

(2) For clause 6 of Schedule 27 to the Excise Levies Act, the rates of PHA levy are:

(a) on oats, cereal rye, barley, triticale, canary seed, grain sorghum and millet — 0.01% of the sale value of the grain; and

(b) on maize — 0.007% of the sale value of the maize.

(3) For subclause (2), the sale value of the grain is to be calculated in accordance with clause 2 of this Schedule.

(4) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on leviable coarse grain is payable by the producer of the grain, within the meaning of Schedule 4 to the Excise Levies Act.

[7] Schedule 5, clause 1

omit

$2.25 per 227 kilograms.

insert

$2.21 per 227 kilograms of leviable cotton.
Schedule 5, after clause 1

insert

2 PHA levy

1 For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on leviable cotton on which levy is imposed by Schedule 5 to the Excise Levies Act.

2 For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on leviable cotton is 4 cents per 227 kilograms of leviable cotton.

3 For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on leviable cotton is payable by the producer of the cotton.

Schedule 12, clause 1, including the note

omit

Schedule 12, after subclause 2 (1)

insert

Note Leviable grain legumes is defined in clause 1 of Schedule 12 to the Excise Levies Act.

Schedule 12, clause 3, notes 1 and 2

substitute

Note The seeds of lupins, the seeds of field peas and peanuts are leviable grain legumes; see clause 1 of Schedule 12 to the Excise Levies Act.
[12] **Schedule 12, after clause 3**

*insert*

4 **Rate of levy**

For paragraph 6 (1) (b) of Schedule 12 to the Excise Levies Act, the rate of levy is 0.99% of the value of the leviable grain legumes.

*Note* For the operative rate of NRS excise levy on grain legumes, see clause 6 of Schedule 6 to the *National Residue Survey (Excise) Levy Act 1998*. For other details for NRS excise levy on grain legumes, see Part 8 of the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*.

5 **PHA levy**

(1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on leviable grain legumes on which levy is imposed by Schedule 12 to the Excise Levies Act.

(2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on leviable grain legumes is 0.01% of the sale value of the legumes calculated in accordance with clause 2 of this Schedule.

(3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on leviable grain legumes is payable by the producer of the legumes, within the meaning of Schedule 12 to the Excise Levies Act.

[13] **Schedule 15, paragraph 3.4 (a)**

*omit*

0.36 cent per kilogram

*insert*

0.34 of a cent per kilogram
Schedule 15, paragraph 3.4 (b)

*omit*

cent

*insert*

of a cent

Schedule 15, after clause 3.4

*insert*

3.4A PHA levy

(1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on apples (other than juicing apples or processing apples) on which levy is imposed by Schedule 15 to the Excise Levies Act.

(2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on apples is 0.02 of a cent per kilogram of apples.

(3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on apples is payable by the producer of the apples.

Schedule 15, clause 7.4, including the note

*substitute*

7.4 Rates of levy — research and development component

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

(a) for oranges in bulk — $1.97 per tonne of oranges;

(b) for oranges not in bulk — 3.94 cents per box;

(c) for other citrus in bulk — $1.97 per tonne of citrus;

(d) for other citrus not in bulk — 3.94 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.
7.4A PHA levy

(1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on citrus on which levy is imposed by Schedule 15 to the Excise Levies Act.

(2) For clause 6 of Schedule 27 to the Excise Levies Act, the rates of PHA levy are as follows:
   (a) for oranges in bulk — 3 cents per tonne of oranges;
   (b) for oranges not in bulk — 0.06 of a cent per box;
   (c) for other citrus in bulk — 3 cents per tonne of citrus;
   (d) for other citrus not in bulk — 0.06 of a cent per box.

(3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on citrus is payable by the producer of the citrus.

[17] Schedule 15, paragraphs 14.4 (a) and (b)

omit
50 cents

insert
49 cents

[18] Schedule 15, after clause 14.4

insert

14.4A PHA levy

(1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on potatoes on which levy is imposed by Schedule 15 to the Excise Levies Act.

(2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on potatoes is 1 cent per tonne of potatoes.

(3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy imposed on potatoes is payable by the producer of the potatoes.

Note Some potatoes are exempt from levy: see clause 14.2 of this Schedule.
[19] Schedule 15, clause 16.4

*omit*

$8 for every 1,000 strawberry runners,

*insert*

$7.92 for every 1,000 strawberry runners,

[20] Schedule 15, after clause 16.4

*insert*

16.4A PHA levy

(1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on strawberries on which levy is imposed by clause 16.2 of this Schedule.

(2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on strawberries is 8 cents for every 1,000 strawberry runners, or part of every 1,000 strawberry runners, sold for use in the production of the strawberries.

(3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on strawberries is payable by the producer of the strawberries.

[21] Schedule 15, subclauses 17.5 (1) and (2)

*omit*

0.5% of the amount

*insert*

0.4925% of the amount
[22] **Schedule 15, after clause 17.5**

\textit{insert}

**17.5A PHA levy**

(1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on vegetables to which this Part applies.

(2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on vegetables is 0.0075% of the amount paid for the vegetables at the first point of sale.

(3) However, if the vegetables are first sold after being processed, the rate of PHA levy is 0.0075% of the expected price of the vegetables.

(4) For subclause (3), the \textit{expected price} of the vegetables is the amount that would have been paid for the vegetables calculated in accordance with subclauses 17.5 (3) and (4) of this Schedule.

(5) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on vegetables is payable by the producer of the vegetables.

[23] **Schedule 20, clause 1, including the note**

\textit{omit}

[24] **Schedule 20, after subclause 2 (1)**

\textit{insert}

\textit{Note} *Leviable oilseeds* is defined in clause 1 of Schedule 20 to the Excise Levies Act.
[25] Schedule 20, after clause 2

insert

3 Rate of levy
For paragraph 7 (b) of Schedule 20 to the Excise Levies Act, the rate of levy is 0.99% of the value of the leivable oilseeds.

4 PHA levy
(1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on leivable oilseeds on which levy is imposed by Schedule 20 to the Excise Levies Act.

(2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on leivable oilseeds is 0.01% of the value of the leivable oilseeds, calculated in accordance with clause 2 of this Schedule.

(3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on leivable oilseeds is payable by the producer of the oilseeds, within the meaning of Schedule 20 to the Act.

[26] Schedule 23, clause 1

substitute

1 Additional leivable rice varieties
For paragraph (b) of the definition of leivable rice in clause 1 of Schedule 23 to the Excise Levies Act, the following rice varieties are prescribed:
(a) Oryza sativa L. cv. Experimental;
(b) Oryza sativa L. cv. Mixed Varieties;
(c) Oryza sativa L. cv. Opus;
(d) Oryza sativa L. cv. Paragon;
2 PHA levy

(1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on the following varieties of leviable rice:
   (a) *Oryza sativa* L. cv. Amaroo;
   (b) *Oryza sativa* L. cv. Doongara;
   (c) *Oryza sativa* L. cv. Experimental;
   (d) *Oryza sativa* L. cv. Illabong;
   (e) *Oryza sativa* L. cv. Jarrah;
   (f) *Oryza sativa* L. cv. Koshihikari;
   (g) *Oryza sativa* L. cv. Kyeema;
   (h) *Oryza sativa* L. cv. Langi;
   (i) *Oryza sativa* L. cv. Millin;
   (j) *Oryza sativa* L. cv. Mixed Varieties;
   (k) *Oryza sativa* L. cv. Opus;
   (l) *Oryza sativa* L. cv. Paragon.

(2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on leviable rice is 3 cents per tonne of rice.

(3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on leviable rice is payable by the producer of the rice.

*Note* Rates of levy on leviable rice varieties are specified by the Minister, by instrument published in the *Gazette*, under the Excise Levies Act, Schedule 23, subclause 3 (1).

[27] Schedule 25, clause 4

*omit*

1% is prescribed.

*insert*

0.99% is prescribed.
[28] **Schedule 25, after clause 4**

*insert*

5 **PHA levy**

(1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on wheat on which levy is imposed by Schedule 25 to the Excise Levies Act.

(2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on wheat is 0.01% of the sale value of the wheat, calculated in accordance with clause 2 of this Schedule.

(3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on wheat is payable by the producer of the wheat, within the meaning of Schedule 25 to the Excise Levies Act.

**Notes**
