Primary Industries Levies and Charges Collection Amendment Regulations 2004 (No. / )

Statutory Rules 2004 No. 2

I, PHILIP MICHAEL JEFFERY, 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 5 FEB 2004

PM Jeffery
Governor-General

By His Excellency’s Command

WARREN TRUSS
Minister for Agriculture, Fisheries and Forestry
1 Name of Regulations

These Regulations are the *Primary Industries Levies and Charges Collection Amendment Regulations 2004 (No. 1)*.

2 Commencement

These Regulations commence on 1 March 2004.

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

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

Schedule 1 Amendment

(regulation 3)

[1] Schedule 37, after Part 7

*insert*

Part 8 Live animal export

8.1 Application

This Part applies in relation to the export of live animals.

*Note* Part 6 of Schedule 14 to the Customs Charges Regulations, which imposes the charge to which this Part relates, ceases to have effect at the end of 30 June 2009 (see clause 6.6 of that Schedule).

8.2 Definitions for Part 8

In this Part:

*live animal export* has the meaning given by Schedule 2 to the Customs Charges Act.
charge means charge imposed by Part 6 of Schedule 14 to the Customs Charges Regulations.

chargeable animals means cattle, sheep and goats on the export of which charge is imposed by Part 6 of Schedule 14 to the Customs Charges Regulations.

dairy cattle has the meaning given by Schedule 2 to the Customs Charges Act.

sheep includes lambs.

8.3 Who is a producer

For paragraph (g) of the definition of producer in subsection 4 (1) of the Collection Act, chargeable animals are prescribed.

Note Paragraph (g) 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 exports the product from Australia.

8.4 Liability of intermediaries for charge — exporting agents

For subsection 7 (3) of the Collection Act, chargeable animals are prescribed.

Note Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, any charge due for payment on or in relation to the products, and any amount of penalty for late payment imposed by section 15 of the Collection Act, that is payable by the producer in relation to that charge.

8.5 When charge is due for payment

For section 6 of the Collection Act, charge payable on chargeable animals for a month is due for payment on the last day on which the return for the month must be lodged under clause 8.7.

Note For penalty for late payment, see section 15 of the Collection Act.
8.6 **Who must lodge a return**

A producer, or an exporting agent, who exports chargeable animals in a month must lodge a return for that month.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

8.7 **When a return must be lodged**

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

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

In addition to the information required by regulation 10, a return for a month lodged by a person who exports chargeable animals in that month must state in respect of the month:

(a) for each kind of chargeable animal exported:
   (i) the total numbers of each kind of animal; and
   (ii) the rate of charge for each kind of animal; and
   (iii) the total amount of charge for each kind of animal; and

(b) the number of dairy cattle (if any) exported by the person.

*Note* For offences in relation to returns, see section 24 of the Collection Act.

8.9 **What records must be kept**

(1) A person who exports chargeable animals must keep records showing, for each month:

(a) if the person is an exporting agent, the following information relating to each person on whose behalf the exports were carried out:
   (i) full name and postal address;
   (ii) ABN, if any;
   (iii) if the person is a company and does not have an ABN — the person’s ACN; and

(b) for each kind of chargeable animal exported:
   (i) the total numbers of each kind of animal; and
(ii) the rate of charge payable on each kind of animal; and

(iii) the total amount of charge for each kind of animal; and

(c) bills of lading or similar documents showing details of the chargeable animals exported.

Penalty: 10 penalty units.

(2) If a person referred to in subclause (1) exports dairy cattle, the person must also keep records showing, for each month in which the person exports dairy cattle, the number of dairy cattle exported.

Penalty: 10 penalty units.

(3) The person must retain a record required to be kept under subclause (2) for 5 years after the day on which the day cattle to which the record relates were exported.

Penalty: 10 penalty units.

(4) An offence under subclause (1), (2) or (3) is an offence of strict liability.

Note: For offences in relation to how long records for subclause (1) must be kept, see regulation 12.

Notes
