Primary Industries (Excise) Levies Amendment Regulations 2005 (No. 5)\(^1\)

Select Legislative Instrument 2005 No. 284

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 (Excise) Levies Act 1999.

Dated 1 December 2005

P. M. JEFFERY  
Governor-General

By His Excellency’s Command

RICHARD COLBECK  
Parliamentary Secretary to the Minister for Agriculture, Fisheries and Forestry
1 Name of Regulations
These Regulations are the *Primary Industries (Excise) Levies Amendment Regulations 2005 (No. 5)*.

2 Commencement
These Regulations commence, or are taken to have commenced, as follows:
(a) on 1 January 2006 — regulations 1 to 4 and Schedule 1;
(b) on 1 March 2003 — Schedule 2.

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

4 Amendment of *Primary Industries (Excise) Levies Amendment Regulations 2003 (No. 3)*
Schedule 2 amends the *Primary Industries (Excise) Levies Amendment Regulations 2003 (No. 3)*.
Schedule 1  Amendment commencing on 1 January 2006
(regulation 3)

[1]  Schedule 3

substitute

Schedule 3  Cattle transactions — levies from 1 January 2006 to 31 December 2006
(regulation 5)

1  Duration of this Schedule
   This Schedule:
   (a) begins to have effect at the first moment of 1 January 2006; and
   (b) ceases to have effect at the last moment of 31 December 2006.

2  When levy is not imposed
   (1) In this clause:
       

   (2) For paragraph 5 (2) (h) of Schedule 3 to the Excise Levies Act, levy is not imposed on the slaughter of cattle (other than lot-fed cattle) by a producer, or by a person on behalf of a producer, if:
       (a) the cattle are slaughtered for consumption:
           (i) by the producer, members of the producer’s household or the producer’s employees; and
           (ii) on premises owned or occupied by the producer; and
(b) the cattle are slaughtered on premises owned or occupied by the producer; and
(c) immediately before the slaughter the cattle were owned by the producer and kept on the premises; and
(d) there is no sale or other transaction transferring ownership of the cattle, or any part or product of the carcase of the cattle, before, during or after the slaughter.

(3) Also, if levy is imposed under paragraph 5 (1) (a) of Schedule 3 to the Excise Levies Act on the sale of cattle to an export licence holder (the *first licence holder*), levy is not imposed on a further sale of the cattle if:
   (a) the sale is to an export licence holder; and
   (b) the cattle are exported 30 days or less after being acquired by the first licence holder.

3 **Amounts of levy for cattle other than bobby calves or lot-fed cattle**

(1) For paragraph 6 (1) (a) of Schedule 3 to the Excise Levies Act, the amount of levy is $3.82 per head.

*Note* Subclause (1) identifies an amount that, under the *Australian Meat and Livestock Industry Act 1997*, is destined for the industry marketing body.

(2) For paragraph 6 (1) (b) of Schedule 3 to the Excise Levies Act, the amount of levy is 92 cents per head.

*Note* Subclause (2) identifies an amount that, under the *Australian Meat and Livestock Industry Act 1997*, is destined for the industry research body.

(3) For paragraph 6 (1) (c) of Schedule 3 to the Excise Levies Act, the amount of levy per head is nil.

*Note* Subclause (3) identifies an amount that, under the *National Cattle Disease Eradication Account Act 1991*, is destined for the National Cattle Disease Eradication Account.

(4) For paragraph 6 (1) (d) of Schedule 3 to the Excise Levies Act, the amount of levy is 14 cents per head.

*Note* Subclause (4) identifies an amount that, under the *Australian Animal Health Council (Livestock Industries) Funding Act 1996*, is destined for the Australian Animal Health Council.
Note 2  Amounts of levy for bobby calves are set out in subclause 6 (2) of Schedule 3 to the Excise Levies Act.

4  Amounts of levy for lot-fed cattle

(1) For paragraph 6 (3) (a) of Schedule 3 to the Excise Levies Act, the amount of levy is $4.04 per head.

Note  Subclause (1) identifies an amount that, under the *Australian Meat and Live-stock Industry Act 1997*, is destined for the industry marketing body.

(2) For paragraph 6 (3) (b) of Schedule 3 to the Excise Levies Act, the amount of levy is 70 cents per head.

Note  Subclause (2) identifies an amount that, under the *Australian Meat and Live-stock Industry Act 1997*, is destined for the industry research body.

(3) For paragraph 6 (3) (c) of Schedule 3 to the Excise Levies Act, the amount of levy per head is nil.

Note  Subclause (3) identifies an amount that, under the *National Cattle Disease Eradication Account Act 1991*, is destined for the National Cattle Disease Eradication Account.

(4) For paragraph 6 (3) (d) of Schedule 3 to the Excise Levies Act, the amount of levy is 14 cents per head.

Note 1 Subclause (4) identifies an amount that, under the *Australian Animal Health Council (Live-stock Industries) Funding Act 1996*, is destined for the Australian Animal Health Council.

Note 2 For the rates of NRS excise levy on cattle transactions, see Schedule 1 to the *National Residue Survey (Excise) Levy Act 1998*.

5  EADR levy

(1) For clause 2 of Schedule 27 to the Excise Levies Act, EADR levy is imposed on cattle transactions on which levy is imposed by clause 5 of Schedule 3 to that Act.

(2) For clause 6 of Schedule 27 to that Act, the rate of EADR levy imposed by this clause is nil.

(3) For clause 11 of Schedule 27 to that Act, EADR levy imposed on a cattle transaction by this clause is payable by the person who is liable to pay the levy imposed on the cattle transaction by clause 5 of Schedule 3 to that Act.
Schedule 3A  Cattle transactions — levies from 1 January 2007 to 31 December 2010
(regulation 5)

1  Duration of this Schedule
This Schedule:
(a) begins to have effect at the first moment of 1 January 2007; and
(b) ceases to have effect at the last moment of 31 December 2010.

2  When levy is not imposed
(1) In this clause:
export licence holder means the holder of a licence granted under section 10 of the Australian Meat and Livestock Industry Act 1997.

(2) For paragraph 5 (2) (h) of Schedule 3 to the Excise Levies Act, levy is not imposed on the slaughter of cattle (other than lot-fed cattle) by a producer, or by a person on behalf of a producer, if:
(a) the cattle are slaughtered for consumption:
   (i) by the producer, members of the producer’s household or the producer’s employees; and
   (ii) on premises owned or occupied by the producer; and
(b) the cattle are slaughtered on premises owned or occupied by the producer; and
(c) immediately before the slaughter the cattle were owned by the producer and kept on the premises; and
(d) there is no sale or other transaction transferring ownership of the cattle, or any part or product of the carcase of the cattle, before, during or after the slaughter.
(3) Also, if levy is imposed under paragraph 5 (1) (a) of Schedule 3 to the Excise Levies Act on the sale of cattle to an export licence holder (the first licence holder), levy is not imposed on a further sale of the cattle if:
(a) the sale is to an export licence holder; and
(b) the cattle are exported 30 days or less after being acquired by the first licence holder.

3 Amounts of levy for cattle other than bobby calves or lot-fed cattle

(1) For paragraph 6 (1) (a) of Schedule 3 to the Excise Levies Act, the amount of levy is $3.66 per head.

Note Subclause (1) identifies an amount that, under the Australian Meat and Live-stock Industry Act 1997, is destined for the industry marketing body.

(2) For paragraph 6 (1) (b) of Schedule 3 to the Excise Levies Act, the amount of levy is 92 cents per head.

Note Subclause (2) identifies an amount that, under the Australian Meat and Live-stock Industry Act 1997, is destined for the industry research body.

(3) For paragraph 6 (1) (c) of Schedule 3 to the Excise Levies Act, the amount of levy per head is nil.

Note 1 Subclause (3) identifies an amount that, under the National Cattle Disease Eradication Account Act 1991, is destined for the National Cattle Disease Eradication Account.

Note 2 Paragraph 6 (1) (d) of Schedule 3 to the Excise Levies Act identifies an amount that, under the Australian Animal Health Council (Live-stock Industries) Funding Act 1996, is destined for the Australian Animal Health Council. The amount identified is 13 cents per head.

Note 3 Amounts of levy for bobby calves are set out in subclause 6 (2) of Schedule 3 to the Excise Levies Act.

4 Amounts of levy for lot-fed cattle

(1) For paragraph 6 (3) (a) of Schedule 3 to the Excise Levies Act, the amount of levy is $3.88 per head.

Note Subclause (1) identifies an amount that, under the Australian Meat and Live-stock Industry Act 1997, is destined for the industry marketing body.
(2) For paragraph 6 (3) (b) of Schedule 3 to the Excise Levies Act, the amount of levy is 70 cents per head.

Note Subclause (2) identifies an amount that, under the Australian Meat and Live-stock Industry Act 1997, is destined for the industry research body.

(3) For paragraph 6 (3) (c) of Schedule 3 to the Excise Levies Act, the amount of levy per head is nil.

Note 1 Subclause (3) identifies an amount that, under the National Cattle Disease Eradication Account Act 1991, is destined for the National Cattle Disease Eradication Account.

Note 2 Paragraph 6 (1) (d) of Schedule 3 to the Excise Levies Act identifies an amount that, under the Australian Animal Health Council (Live-stock Industries) Funding Act 1996, is destined for the Australian Animal Health Council. The amount identified is 13 cents per head.

Note 3 For the rates of NRS excise levy on cattle transactions, see Schedule 1 to the National Residue Survey (Excise) Levy Act 1998.

5 EADR levy

(1) For clause 2 of Schedule 27 to the Excise Levies Act, EADR levy is imposed on cattle transactions on which levy is imposed by clause 5 of Schedule 3 to that Act.

(2) For clause 6 of Schedule 27 to that Act, the rate of EADR levy imposed by this clause is nil.

(3) For clause 11 of Schedule 27 to that Act, EADR levy imposed on a cattle transaction by this clause is payable by the person who is liable to pay the levy imposed on the cattle transaction by clause 5 of Schedule 3 to that Act.

Schedule 3B Cattle transactions — levies from 1 January 2011
(regulation 5)

1 Commencement

This Schedule commences on 1 January 2011.
2 **When levy is not imposed**

(1) In this clause:

*export licence holder* means the holder of a licence granted under section 10 of the *Australian Meat and Live-stock Industry Act 1997*.

(2) For paragraph 5 (2) (h) of Schedule 3 to the Excise Levies Act, levy is not imposed on the slaughter of cattle (other than lot-fed cattle) by a producer, or by a person on behalf of a producer, if:

(a) the cattle are slaughtered for consumption:

   (i) by the producer, members of the producer’s household or the producer’s employees; and

   (ii) on premises owned or occupied by the producer; and

(b) the cattle are slaughtered on premises owned or occupied by the producer; and

(c) immediately before the slaughter the cattle were owned by the producer and kept on the premises; and

(d) there is no sale or other transaction transferring ownership of the cattle, or any part or product of the carcase of the cattle, before, during or after the slaughter.

(3) Also, if levy is imposed under paragraph 5 (1) (a) of Schedule 3 to the Excise Levies Act on the sale of cattle to an export licence holder (the *first licence holder*), levy is not imposed on a further sale of the cattle if:

(a) the sale is to an export licence holder; and

(b) the cattle are exported 30 days or less after being acquired by the first licence holder.

3 **Amounts of levy for cattle other than bobby calves or lot-fed cattle**

*Note* Paragraph 6 (1) (a) of Schedule 3 to the Excise Levies Act identifies an amount that, under the *Australian Meat and Live-stock Industry Act 1997*, is destined for the industry marketing body. The amount identified is $2.16 per head.

(2) For paragraph 6 (1) (b) of Schedule 3 to the Excise Levies Act, the amount of levy is 92 cents per head.
Schedule 1

Amendment commencing on 1 January 2006

Note Subclause (2) identifies an amount that, under the Australian Meat and Live-stock Industry Act 1997, is destined for the industry research body.

(3) For paragraph 6 (1) (c) of Schedule 3 to the Excise Levies Act, the amount of levy per head is nil.

Note 1 Subclause (3) identifies an amount that, under the National Cattle Disease Eradication Account Act 1991, is destined for the National Cattle Disease Eradication Account.

Note 2 Paragraph 6 (1) (d) of Schedule 3 to the Excise Levies Act identifies an amount that, under the Australian Animal Health Council (Live-stock Industries) Funding Act 1996, is destined for the Australian Animal Health Council. The amount identified is 13 cents per head.

Note 3 Amounts of levy for bobby calves are set out in subclause 6 (2) of Schedule 3 to the Excise Levies Act.

4 Amounts of levy for lot-fed cattle

(1) For paragraph 6 (3) (a) of Schedule 3 to the Excise Levies Act, the amount of levy is $2.38 per head.

Note Subclause (1) identifies an amount that, under the Australian Meat and Live-stock Industry Act 1997, is destined for the industry marketing body.

(2) For paragraph 6 (3) (b) of Schedule 3 to the Excise Levies Act, the amount of levy is 70 cents per head.

Note Subclause (2) identifies an amount that, under the Australian Meat and Live-stock Industry Act 1997, is destined for the industry research body.

(3) For paragraph 6 (3) (c) of Schedule 3 to the Excise Levies Act, the amount of levy per head is nil.

Note 1 Subclause (3) identifies an amount that, under the National Cattle Disease Eradication Account Act 1991, is destined for the National Cattle Disease Eradication Account.

Note 2 Paragraph 6 (1) (d) of Schedule 3 to the Excise Levies Act identifies an amount that, under the Australian Animal Health Council (Live-stock Industries) Funding Act 1996, is destined for the Australian Animal Health Council. The amount identified is 13 cents per head.

Note 3 For the rates of NRS excise levy on cattle transactions, see Schedule 1 to the National Residue Survey (Excise) Levy Act 1998.
5 EADR levy

(1) For clause 2 of Schedule 27 to the Excise Levies Act, EADR levy is imposed on cattle transactions on which levy is imposed by clause 5 of Schedule 3 to that Act.

(2) For clause 6 of Schedule 27 to that Act, the rate of EADR levy imposed by this clause is nil.

(3) For clause 11 of Schedule 27 to that Act, EADR levy imposed on a cattle transaction by this clause is payable by the person who is liable to pay the levy imposed on the cattle transaction by clause 5 of Schedule 3 to that Act.
Schedule 2 Amendments taken to have commenced on 1 March 2003
(regulation 4)

[1] Regulations 2 and 3

substitute

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.

[2] Schedule 2

omit

Note
1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the Legislative Instruments Act 2003. See www.frli.gov.au.