Primary Industries Levies and Charges Collection Amendment Regulations 2006 (No. 3)¹

Select Legislative Instrument 2006 No. 112

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 1 June 2006

P. M. JEFFERY
Governor-General

By His Excellency’s Command

SUSSAN LEY
Parliamentary Secretary to the Minister for Agriculture, Fisheries and Forestry
1 Name of Regulations
These Regulations are the Primary Industries Levies and Charges Collection Amendment Regulations 2006 (No. 3).

2 Commencement
These Regulations commence on 1 July 2006.

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 Amendments
(regulation 3)

[1] Schedule 21, clause 6

omit

The following

insert

(1) The following

[2] Schedule 21, after clause 6

insert

(2) However, a person does not have to lodge quarterly returns in a levy year if:

(a) the person has applied for an exemption under clause 11A for the levy year and has not received notice of the Secretary’s decision; or
(b) the Secretary has granted the person an exemption for the levy year under paragraph 11C (1) (a), or has continued the person’s exemption for the levy year under paragraph 11D (1) (a); or

(c) the Secretary is required, under paragraph 11D (1) (a), to decide whether to continue the person’s exemption and the person has not received notice of the Secretary’s decision.

[3] Schedule 21, paragraph 9 (b), note

substitute

Note 1 For offences in relation to returns, see section 24 of the Collection Act.

Note 2 A person who has an exemption to lodge quarterly returns must still lodge an annual return if required to do so by this clause.

[4] Schedule 21, after clause 11

insert

11A Exemption from lodging quarterly returns

A person may apply for exemption from the requirement to lodge quarterly returns for a levy year if the person has reasonable grounds for believing that the sum of levy and charge payable by the person for the year is, or is likely to be, less than $2,000.

11B Form of application for exemption

(1) An application must include:

(a) the following details:

(i) the applicant’s full name;

(ii) the applicant’s business or residential address (not the address of a post office box or post office bag);

(iii) if the applicant has a post office box or a post office bag address — that address;

(iv) the applicant’s ABN, if any;
(v) if the applicant is a company and does not have an ABN — its ACN; and
(b) a statement to the effect that the applicant believes that the applicant has incurred, or is likely to incur, a liability to pay levy or charge for the levy year to which the application relates; and
(c) a statement to the effect that the applicant believes that the amount of the liability is, or is likely to be, less than $2,000.

(2) An application must be sent to the Secretary’s postal address.

11C Grant or refusal of exemption
(1) The Secretary must, within 14 days after receiving an application:
(a) decide whether to grant the exemption; and
(b) give the applicant written notice of the decision.

(2) In deciding to grant an exemption, the Secretary must have regard to:
(a) information available to the Secretary about the amount of the levy or charge that the applicant is, or is likely to be, liable to pay for the levy year; and
(b) the amount of levy or charge that the applicant was liable to pay for the immediately preceding levy year.

11D Continuation of exemption
(1) If a person who is exempt from lodging quarterly returns for a levy year lodges an annual return for the year, the Secretary must, within 14 days after receiving the return:
(a) decide whether to continue the exemption for the next levy year; and
(b) give the person written notice of the decision.
(2) In deciding whether to continue an exemption, the Secretary must have regard to:

(a) information available to the Secretary about the amount of levy or charge that the person is, or is likely to be, liable to pay for the next levy year; and

(b) the amount of levy or charge that the person was liable to pay for the levy year to which the annual return relates.

11E When must a quarterly return be lodged if exemption refused or not continued

A person who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must lodge a return for each quarter of the year:

(a) if the quarter ended before the person received the notice — within 28 days of receiving the notice; and

(b) otherwise — within 28 days after the end of the quarter.

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

[5] Schedule 21, after clause 16

insert

17 Review of decisions

A person may apply to the Administrative Appeals Tribunal for the review of a decision of the Secretary:

(a) refusing, under paragraph 11C (1) (a), to grant an exemption; or

(b) refusing, under paragraph 11D (1) (a), to continue an exemption.

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.frlj.gov.au.