Primary Industries (Excise) Levies Amendment Regulations 2009 (No. 1)\(^1\)

Select Legislative Instrument 2009 No. 49

I, PROFESSOR MARIE BASHIR, AC, CVO, Administrator of the Government 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 27 March 2009

MARIE BASHIR
Administrator

By Her Excellency’s Command

TONY BURKE
Minister for Agriculture, Fisheries and Forestry
1 Name of Regulations

These Regulations are the *Primary Industries (Excise) Levies Amendment Regulations 2009 (No. 1).*

2 Commencement

These Regulations commence on 1 April 2009.

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] Schedule 3A, after subclause 2 (3)

*insert*

(4) For paragraph 5 (2) (h) of Schedule 3 to the Excise Levies Act, levy is not imposed on a transaction in the following circumstances:

(a) the transaction was entered into during the period starting on 23 February 2009 and ending at the end of 27 February 2009;

(b) the proceeds from the transaction have been donated to a fund or organisation endorsed by the Australian Taxation Office to receive tax deductible gifts;

(c) an amount equivalent to the amount of levy that would have been imposed on the transaction if this subclause did not apply has also been donated to the fund or organisation;
(d) the donation is to be used to assist the 2009 Victorian bushfire victims or the 2009 North Queensland flood victims.

[2] Schedule 18, after subclause 3 (2)

insert

(3) For paragraph 3 (2) (f) of Schedule 18 to the Excise Levies Act, levy is not imposed on a transaction in the following circumstances:

(a) the transaction was entered into during the period starting on 23 February 2009 and ending at the end of 27 February 2009;

(b) the proceeds from the transaction have been donated to a fund or organisation endorsed by the Australian Taxation Office to receive tax deductible gifts;

(c) an amount equivalent to the amount of levy that would have been imposed on the transaction if this subclause did not apply has also been donated to the fund or organisation;

(d) the donation is to be used to assist the 2009 Victorian bushfire victims or the 2009 North Queensland flood victims.

Note