Primary Industries Levies and Charges Collection Amendment Regulation 2013 (No. 1)

Select Legislative Instrument No. 39, 2013

I, Quentin Bryce, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation under the Primary Industries Levies and Charges Collection Act 1991.

Dated 28 March 2013

Quentin Bryce
Governor-General

By Her Excellency’s Command

Peter Douglas Sidebottom
Parliamentary Secretary for Agriculture, Fisheries and Forestry
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1 Name of regulation

This regulation is the Primary Industries Levies and Charges Collection Amendment Regulation 2013 (No. 1).

2 Commencement

This regulation commences on 1 May 2013.

3 Authority

This regulation is made under the Primary Industries Levies and Charges Collection Act 1991.

4 Schedule(s)

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.
Schedule 1—Amendments

Primary Industries Levies and Charges Collection
Regulations 1991

1 At the end of Schedule 22
   Add:

Part 29—Olives

29.1 Application
   This Part applies to olives.

29.2 Definitions for Part 29
   In this Part:
   leviable olives means olives on which levy is imposed under
   Part 29 of Schedule 15 to the Excise Regulations.
   olive has the meaning given in clause 29.1 of Part 29 of
   Schedule 15 to the Excise Regulations.

29.3 What is a levy year
   For the definition of levy year in subsection 4(1) of the Collection
   Act, the period beginning on 1 October in a year and ending on
   30 September in the following year is prescribed for leviable
   olives.

29.4 What is not a process
   For the definition of process in subsection 4(1) of the Collection
   Act, the following operations are prescribed for olives:
   (a) cleaning;
   (b) sorting;
(c) grading;
(d) packing.

29.5 Who is a producer

Under paragraph (j) of the definition of producer in subsection 4(1) of the Collection Act, the grower of the olives is the producer.

29.6 Who is a processor

Olives are declared to be a product to which paragraph (b) of the definition of processor in subsection 4(1) of the Collection Act applies.

29.7 Liability of intermediaries—processors

Olives are declared to be a product to which paragraph 7(2)(b) of the Collection Act applies.

Note: A processor may be liable to pay levy on behalf of a producer—see section 7 of the Collection Act.

29.8 When is levy due for payment—annual return

For section 6 of the Collection Act, levy payable on leviable olives for a levy year is due for payment on the last day on which the annual return for the levy year must be lodged under clause 29.11.

Note: For penalty for late payment, see section 15 of the Collection Act.

29.9 Who must lodge an annual return

The following persons must lodge an annual return for a levy year:
(a) a first purchaser who buys leviable olives in the levy year;
(b) a buying agent who buys leviable olives in the levy year;
(c) a selling agent who sells leviable olives in the levy year;
(d) a processor who processes leviable olives in the levy year.
29.10 What must be included in an annual return

In addition to the information required by regulation 10, a person lodging an annual return for a levy year must set out, for the levy year:

(a) the quantity of leviable olives dealt with by the person in the levy year; and
(b) the amount of levy payable for the leviable olives for the levy year; and
(c) the amount of levy paid for the leviable olives.

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

29.11 When must an annual return must be lodged

An annual return for a levy year must be lodged on or before 28 October after the end of the levy year to which it relates.

29.12 What records must be kept

(1) A person who pays levy on leviable olives must keep records showing, for a levy year:

(a) the quantity of leviable olives processed, bought or sold by the person in the levy year; and
(b) the levy payable on the leviable olives for the levy year; and
(c) the levy paid by the person for the leviable olives.

Penalty: 10 penalty units.

(2) A person commits an offence of strict liability if the person contravenes subclause (1).

Note 1: For offences of strict liability, see section 6.1 of the Criminal Code.

Note 2: For offences in relation to how long records must be kept, see regulation 12.