



# Primary Industries Levies and Charges Collection Regulations 1991

Statutory Rules No. 196, 1991

made under the

*Primary Industries Levies and Charges Collection Act 1991*

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Volume 1: regulations 1–12  
Schedules 1–21

Volume 2: Schedule 22

Volume 3: Schedules 23–36

**Volume 4: Schedule 37  
Endnotes**

Each volume has its own contents

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## About this compilation

### This compilation

This is a compilation of the *Primary Industries Levies and Charges Collection Regulations 1991* that shows the text of the law as amended and in force on 1 July 2017 (the **compilation date**).

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

### Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register ([www.legislation.gov.au](http://www.legislation.gov.au)). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

### Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

### Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

### Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

### Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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## Schedule 37—Other levies and charges

(regulation 9)

### Part 1—Macropods

#### 1.1 Application

This Part applies to macropods.

Note: The collection requirements for NRS excise levy on kangaroos (there is no NRS levy on other macropods), are set out in Part 7 of the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*.

#### 1.2 Definitions for Part 1

In this Part:

**macropod** has the meaning given in Part 1 of Schedule 27 to the Excise Levies Regulations.

**levy** means levy imposed on the processing of macropods under Part 1 of Schedule 27 to the Excise Levies Regulations.

#### 1.3 What is a levy year

For the definition of **levy year** in subsection 4 (1) of the Collection Act, a financial year is a levy year for macropods.

#### 1.4 Who is a producer

For paragraph (e) of the definition of **producer** in subsection 4 (1) of the Collection Act:

- (a) macropods are prescribed; and
- (b) if a macropod is processed at only 1 processing establishment—the proprietor of that processing establishment is taken to be the producer of the macropod; and
- (c) if a macropod is partly processed at each of 2 or more processing establishments—the proprietor of the processing establishment at which the macropod was last processed is taken to be the producer of the macropod.

Note: Paragraph (e) 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, under the regulations, is to be taken to be the producer of the product.

#### 1.5 When is levy due for payment—people who lodge monthly returns

For section 6 of the Collection Act, levy payable on macropods for a month is due for payment on the last day on which the return for the month must be lodged under clause 1.7.

Clause 1.6

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

**1.6 Who must lodge a monthly return**

- (1) A producer must lodge a return for a month if, in the month, the producer processed macropods on which levy is payable.
- (2) However, a person mentioned in subclause (1) need not lodge monthly returns for a levy year if:
  - (a) the person has applied under clause 1.12 for an exemption 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 clause 1.14, or has continued the person's exemption under clause 1.15; or
  - (c) the Secretary is required under clause 1.15 to decide whether to continue the person's exemption and the person has not received notice of the Secretary's decision.

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

**1.7 When must a monthly return be lodged**

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

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

**1.8 When is levy due for payment—people who lodge annual returns**

For section 6 of the Collection Act, levy payable on macropods for a levy year is due for payment on the last day on which the return for the levy year must be lodged under clause 1.10.

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

**1.9 Who must lodge an annual return**

A producer who processes macropods in a levy year and is exempt from lodging monthly returns for the levy year must lodge a return for the levy year.

**1.10 When must an annual return be lodged**

A return for a levy year must be lodged on or before 28 August in the following levy year.

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

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

- (1) In addition to the information required by regulation 10, a return for a month or a levy year must state, in respect of the month or levy year:

- (a) if the full name or business address of the processing establishment of which the producer is proprietor is different to that of the producer, the details mentioned in subclause (2) for the processing establishment; and
- (b) how many macropods intended for:
  - (i) human consumption; and
  - (ii) animal consumption;on which levy is payable were processed; and
- (c) how much levy was payable on the macropods; and
- (d) how much levy was paid on the macropods; and
- (e) the number of macropods harvested in each State.

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

- (2) For paragraph (1) (a), the details are:
  - (a) the full name of the processing establishment; and
  - (b) the business or residential address (not the address of a post office box or post office bag) of the processing establishment; and
  - (c) the ABN, if any, of the processing establishment; and
  - (d) if the processing establishment is a company and does not have an ABN—its ACN.

### **1.12 Exemption from lodging monthly returns**

A person may apply for exemption from the requirement to lodge monthly returns for a levy year if the person has reasonable grounds for believing that the total amount of levy that the person is, or is likely to be, liable to pay in the levy year is likely to be less than \$750.

### **1.13 Form of application for exemption**

- (1) An application for an exemption from the requirement to lodge monthly returns for a levy year must:
  - (a) set out 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 post office bag address—that address;
    - (iv) the applicant's ABN;
    - (v) if the applicant is a company and does not have an ABN—its ACN; and
  - (b) include a statement to the effect that the applicant is, or is likely to be, liable to pay levy for that levy year; and
  - (c) include a statement to the effect that the applicant believes that the total amount of levy that the applicant is, or is likely to be, liable to pay is likely to be less than \$750 in that levy year.

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

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

### **1.15 Continuation of exemption**

- (1) If a person who is exempt from lodging monthly 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 that the person is, or is likely to be, liable to pay for the next levy year; and
  - (b) the amount of levy that the person was liable to pay for the levy year to which the annual return relates.

### **1.16 When must a monthly return be lodged if exemption refused or discontinued**

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 month of the year:

- (a) if the month 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 month.

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

### **1.17 What records must be kept**

- (1) A producer must keep records showing, for each month:
- (a) how many macropods intended for:
    - (i) human consumption; and
    - (ii) animal consumption;
- on which levy is payable are processed by the producer on each day of the month; and
- (b) how many macropods intended for:

- (i) human consumption; and
  - (ii) animal consumption;
- on which levy is payable are processed by the producer during the month; and
- (c) the number of macropods harvested in each State.

Penalty: 10 penalty units.

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

- (2) An offence under subclause (1) is an offence of strict liability.

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

### **1.18 Review of decisions**

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

- (a) refusing under paragraph 1.14 (1) (a) to grant an exemption; or
- (b) refusing under paragraph 1.15 (1) (a) to continue an exemption.

## Part 2—Wool

### 2.1 Application

This Part applies to leviable wool and chargeable wool.

### 2.2 Definitions for Part 2

In this Part:

**charge** means charge imposed on the export of wool by Part 1 of Schedule 14 to the Customs Charges Regulations.

**chargeable wool** means wool on which charge is imposed by Part 1 of Schedule 14 to the Customs Charges Regulations.

**deal** means buy, sell or export.

**leviable wool** means wool on which levy is imposed by Part 2 of Schedule 27 to the Excise Levies Regulations.

**levy** means levy imposed under Part 2 of Schedule 27 to the Excise Levies Regulations.

**sale value** has the meaning given in Part 2 of Schedule 27 to the Excise Levies Regulations.

**shorn wool** means sheep's wool or lambs' wool that:

- (a) has been obtained by shearing; and
- (b) has not been subjected to any process.

**wool** means shorn wool.

**Wool Tax Act** means any of the following:

- (a) *Wool Tax (No. 1) Act 1964*;
- (b) *Wool Tax (No. 2) Act 1964*;
- (c) *Wool Tax (No. 3) Act 1964*;
- (d) *Wool Tax (No. 4) Act 1964*;
- (e) *Wool Tax (No. 5) Act 1964*.

### 2.3 What is a levy year

For the definition of **levy year** in subsection 4 (1) of the Collection Act, a levy year for wool is a financial year.

### 2.4 What is not a process

For the definition of **process** in subsection 4 (1) of the Collection Act, the following operations are prescribed for wool:

- (a) skirting;
- (b) classing;
- (c) baling.

## 2.5 Who is a processor

Paragraph (b) of the definition of **processor** in subsection 4 (1) of the Collection Act applies to leviable wool.

Note: Paragraph (b) of the definition of **processor** in subsection 4 (1) of the Collection Act provides that, for a collection product declared by the regulations to be a product to which that paragraph applies, **processor** means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case the proprietor of that other establishment is regarded as the processor.

## 2.6 Who is a producer

- (1) For paragraph (e) of the definition of **producer** in subsection 4 (1) of the Collection Act:
  - (a) leviable wool is prescribed; and
  - (b) the person who owns the wool immediately after it is removed from the sheep or lamb is taken to be the producer of the leviable wool.

Note: Paragraph (e) 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, under the regulations, is to be taken to be the producer of the product.

- (2) For paragraph (g) of the definition of **producer** in subsection 4 (1) of the Collection Act, chargeable wool is 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.

## 2.7 Liability of intermediaries for levy and charge—processors and exporting agents

- (1) Paragraph 7 (2) (b) of the Collection Act applies to leviable wool.

Note: Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product, and any penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that levy.

- (2) For subsection 7 (3) of the Collection Act, chargeable wool is 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 penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that charge.

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**2.8 When is levy or charge due for payment—people who lodge monthly returns**

For section 6 of the Collection Act, levy or charge payable on wool for a month is due for payment:

- (a) if a return for the month is lodged within the period mentioned in clause 2.10 of this Part—on the day when the return is lodged; or
- (b) if a return for the month is not lodged within the period mentioned in clause 2.10 of this Part—on the last day of that period.

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

**2.9 Who must lodge a monthly return**

- (1) The following persons must lodge a return for a month:
  - (a) a processor who processes wool in the month;
  - (b) a person who exports wool in the month;
  - (c) a first purchaser who buys wool in the month;
  - (d) a buying agent who deals with wool in the month;
  - (e) a selling agent who deals with wool in the month;
  - (f) a producer who sells wool in the month:
    - (i) to a person other than a first purchaser or processor; or
    - (ii) other than through a buying agent or a selling agent;
  - (g) a producer who uses wool in the production of other goods in the month.

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

- (2) However, a person mentioned in subclause (1) does not have to lodge monthly returns for a levy year if:
  - (a) the person has applied under clause 2.18 of this Part for an exemption 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 clause 2.20 of this Part, or has continued the person's exemption under clause 2.21 of this Part; or
  - (c) the Secretary is required under clause 2.21 of this Part to decide whether to continue the person's exemption and the person has not received notice of the Secretary's decision.

**2.10 When must a monthly return be lodged**

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

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

**2.11 When is levy due for payment—people who lodge annual returns**

For section 6 of the Collection Act, levy payable on wool for a levy year is due for payment:



- (a) if a return for the year is lodged before the day mentioned in clause 2.13 of this Part—on the day when the return is lodged; or
- (b) if a return for the year is not lodged before the day mentioned in clause 2.13 of this Part—on that day.

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

## **2.12 Who must lodge an annual return**

The following persons must lodge a return for a levy year:

- (a) a processor who processes wool in the levy year;
- (b) a first purchaser who buys wool in the levy year;
- (c) a buying agent who deals with wool in the levy year;
- (d) a selling agent who deals with wool in the levy year;
- (e) a producer who sells wool in the year:
  - (i) to a person other than a first purchaser or processor; or
  - (ii) other than through a buying agent or a selling agent;
- (f) a producer who uses wool in the production of other goods in the levy year.

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

## **2.13 When must an annual return be lodged**

A return for a levy year must be lodged on or before 28 August in the following levy year.

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

## **2.14 What must be included in a return—processors**

In addition to the information required by regulation 10, a return lodged by a processor for a month or levy year must state, in respect of the month or levy year:

- (a) for each producer on whose behalf the processor processed wool:
  - (i) the details mentioned in clause 2.27 of this Part for the producer; and
  - (ii) the total amount (in kilograms) of wool processed for the producer; and
  - (iii) the sale value of the wool; and
  - (iv) the amount of levy paid for the wool; and
- (b) the total amount (in kilograms) of wool processed; and
- (c) the total sale value of wool processed; and
- (d) the rate of levy; and
- (e) the total amount of levy paid for the wool.

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

Clause 2.15

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**2.15 What must be included in a return—producers**

- (1) In addition to the information required by regulation 10, a return for a month or levy year lodged by a producer must state, in respect of the month or levy year:
- (a) for each person to whom the producer sold wool (other than a sale mentioned in subclause (2)):
    - (i) the details mentioned in subclause (3) for the person; and
    - (ii) the total amount (in kilograms) of wool sold to the person; and
    - (iii) the sale value of the wool; and
    - (iv) the amount of levy paid for the wool; and
  - (b) for wool used in the production of other goods:
    - (i) the total amount (in kilograms) of wool so used; and
    - (ii) the sale value of the wool; and
    - (iii) the amount of levy paid for the wool; and
  - (c) the total amount (in kilograms) of wool sold or used by the producer; and
  - (d) the total sale value of the wool; and
  - (e) the rate of levy; and
  - (f) the total amount of levy paid for the wool.

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

- (2) For paragraph (1) (a), the sales are:
- (a) a sale to a first purchaser or processor; or
  - (b) a sale through a buying agent or selling agent.
- (3) For paragraph (1) (a) (i), the details are:
- (a) the person's full name; and
  - (b) the person's postal address; and
  - (c) the person's ABN, if any; and
  - (d) if the person is a company and does not have an ABN—its ACN.

**2.16 What must be included in a return—persons who export wool**

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

- (a) for each producer for whom wool was exported:
  - (i) the details mentioned in clause 2.27 of this Part for the producer; and
  - (ii) the amount (in kilograms) of wool exported for the producer; and
  - (iii) the free-on-board value of the wool; and
  - (iv) the amount of charge paid for the wool; and
- (b) the total amount (in kilograms) of wool exported; and
- (c) the total free-on-board value of the wool; and
- (d) the rate of charge; and
- (e) the total amount of charge paid for the wool.

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

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## **2.17 What must be included in a return—first purchasers, buying agents and selling agents**

In addition to the information required by regulation 10, a return lodged by a first purchaser, buying agent or selling agent for a month or levy year must state, in respect of the month or levy year:

- (a) for each producer from whom the first purchaser or buying agent bought wool, or for whom the selling agent sold wool:
  - (i) the details mentioned in clause 2.27 of this Part for the producer; and
  - (ii) the total amount (in kilograms) of wool bought or sold; and
  - (iii) the sale value of the wool; and
  - (iv) the amount of levy paid for the wool; and
- (b) the total amount (in kilograms) of wool bought or sold; and
- (c) the total sale value of wool bought or sold; and
- (d) the rate of levy; and
- (e) the total amount of levy paid for the wool.

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

## **2.18 Exemption from lodging monthly returns—levy only**

A person (other than a person who exports wool) mentioned in subclause 2.9 (1) may apply for exemption from the requirement to lodge monthly returns for a levy year if the person has reasonable grounds for believing that the levy payable by the person for that levy year will be less than \$500.

## **2.19 Form of application for exemption**

- (1) An application for an exemption must state the following details:
  - (a) the applicant's full name;
  - (b) the applicant's business or residential address (not the address of a post office box or post office bag);
  - (c) if the applicant has a post office box or a post office bag address—that address;
  - (d) the applicant's ABN, if any;
  - (e) if the applicant is a company and does not have an ABN—its ACN.
- (2) If the applicant is a first purchaser, buying agent or selling agent, the application must include:
  - (a) a statement to the effect that the applicant is a first purchaser, buying agent or selling agent who will, or may, incur a liability under subsection 7 (1) of the Collection Act in the levy year to which the application relates; and
  - (b) a statement to the effect that the applicant believes that the amount of the liability will be less than \$500.
- (3) If the applicant is a processor, the application must include:

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- (a) a statement to the effect that the applicant is a processor who will, or may, incur a liability under subsection 7 (2) of the Collection Act in the levy year to which the application relates; and
  - (b) a statement to the effect that the applicant believes that the amount of the liability will be less than \$500.
- (4) If the applicant is a producer, the application must include:
  - (a) a statement to the effect that the applicant is a producer who will, or may, be liable to pay levy in the levy year to which the application relates; and
  - (b) a statement to the effect that the applicant believes that the amount of the levy payable will be less than \$500.
- (5) An application must be sent to the Secretary's postal address.

## **2.20 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 whether to grant an exemption, the Secretary must take into account:
  - (a) the amount of levy payable by the applicant in the previous levy year, if any; and
  - (b) any information that is available to the Secretary about:
    - (i) for a processor, first purchaser, buying agent or selling agent—the amount of the liability that the applicant is likely to incur under subsection 7 (1) or (2) of the Collection Act in the levy year to which the application relates; or
    - (ii) for a producer—the amount of levy that is likely to be payable by the producer in the levy year to which the application relates.

## **2.21 Continuation of exemption**

- (1) If a person who is exempt from lodging monthly returns for a levy year lodges an annual return for that 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) When deciding whether to continue a person's exemption, the Secretary must have regard to:
  - (a) the amount of levy payable by the person in the previous levy year, if any; and
  - (b) any information that is available to the Secretary about:
    - (i) for a processor, first purchaser, buying agent or selling agent—the amount of the liability that the person is likely to incur under subsection 7 (1) or (2) of the Collection Act in the following levy year; or

- (ii) for a producer—the amount of levy that is likely to be payable by the producer in the following levy year.

## **2.22 When must monthly returns 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 month of the levy year:

- (a) if the month ended before the person received the notice—within 28 days after receiving the notice; and
- (b) otherwise—within 28 days of the end of the month to which the return relates.

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

## **2.23 What records must be kept—processors**

- (1) A processor who processed wool in a levy year must keep records showing, in respect of each month of the levy year:
  - (a) for each producer on whose behalf the processor processed wool:
    - (i) the details mentioned in clause 2.27 of this Part for the producer; and
    - (ii) the total amount (in kilograms) of wool processed for the producer; and
    - (iii) the sale value of the wool; and
    - (iv) the amount of levy paid for the wool; and
  - (b) for wool owned and processed by the processor:
    - (i) the total amount (in kilograms) of wool processed; and
    - (ii) the sale value of the wool; and
    - (iii) the amount of levy paid for the wool; and
  - (c) for each person (other than a producer) on whose behalf the processor processed wool:
    - (i) the details mentioned in clause 2.27 of this Part; and
    - (ii) the total amount (in kilograms) of wool processed for the person; and
    - (iii) the sale value of the wool; and
    - (iv) the amount of levy paid for the wool; and
  - (d) the total amount (in kilograms) of wool processed; and
  - (e) the total sale value of wool processed; and
  - (f) the rate of levy; and
  - (g) the total amount of levy paid for the wool.

Penalty: 10 penalty units.

- (2) An offence under subclause (1) is an offence of strict liability.

Note 1: For *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.

## 2.24 What records must be kept—producers

- (1) A producer who sold wool, or used wool in the production of other goods, in a levy year must keep records showing, for each month of the levy year:
  - (a) for each person to whom the producer sold wool (other than a sale mentioned in subclause (2)):
    - (i) the details mentioned in subclause (3) for the person; and
    - (ii) the total amount (in kilograms) of wool sold to the person; and
    - (iii) the sale value of the wool; and
    - (iv) the amount of levy paid for the wool; and
  - (b) for wool used in the production of other goods:
    - (i) the total amount (in kilograms) of wool so used; and
    - (ii) the sale value of the wool; and
    - (iii) the amount of levy paid for the wool; and
  - (c) the total amount (in kilograms) of wool sold or used by the producer; and
  - (d) the total sale value of the wool; and
  - (e) the rate of levy; and
  - (f) the total amount of levy paid for the wool.

Penalty: 10 penalty units.

- (2) For paragraph (1) (a), the sales are:
  - (a) a sale to a first purchaser or processor; or
  - (b) a sale through a buying agent and selling agent.
- (3) For subparagraph (1) (a) (i), the details are:
  - (a) the person's full name; and
  - (b) the person's postal address; and
  - (c) the person's ABN, if any; and
  - (d) if the person is a company and does not have an ABN—its ACN.
- (4) An offence under subclause (1) is an offence of strict liability.

Note 1: For *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.

## 2.25 What records must be kept—persons who export wool

- (1) A person who exports wool in a levy year must keep records showing, for each month of the levy year:
  - (a) for each producer on whose behalf the person exported wool:
    - (i) the details mentioned in clause 2.27 of this Part for the producer; and
    - (ii) the total amount (in kilograms) of wool exported for the producer; and
    - (iii) the free-on-board value of the wool; and
    - (iv) the amount of charge paid for the wool; and
  - (b) the total amount (in kilograms) of wool exported; and
  - (c) the total free-on-board value of wool exported; and

- (d) the rate of charge; and
- (e) the total amount of charge paid for the wool; and
- (f) bills of lading or similar documents showing details of the wool exported.

Penalty: 10 penalty units.

- (2) An offence under subclause (1) is an offence of strict liability.

Note 1: For *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.

## **2.26 What records must be kept—first purchasers, buying agents and selling agents**

- (1) A first purchaser, buying agent or selling agent who has bought or sold wool in a levy year must keep records showing, for each month of the levy year:
- (a) for each producer from whom the first purchaser or agent bought wool, or for whom the agent sold wool:
    - (i) the details mentioned in clause 2.27 of this Part for the producer; and
    - (ii) the amount (in kilograms) of wool bought or sold; and
    - (iii) the sale value of the wool; and
    - (iv) the amount of levy paid for the wool; and
  - (b) the total amount (in kilograms) of wool bought or sold; and
  - (c) the total sale value of wool bought or sold; and
  - (d) the rate of levy; and
  - (e) the total amount of levy paid for the wool.

Penalty: 10 penalty units.

- (2) An offence under subclause (1) is an offence of strict liability.

Note 1: For *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.

## **2.27 Personal details**

For subparagraphs 2.16 (a) (i), 2.17 (a) (i), 2.23 (a) (i), 2.25 (a) (i) and 2.26 (a) (i), the details are:

- (a) the producer's full name; and
- (b) the producer's postal address; and
- (c) the producer's ABN, if any; and
- (d) if the producer is a company and does not have an ABN—its ACN.

## **2.28 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 2.20 (1) (a), to grant an exemption; or

Clause 2.28

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- (b) refusing, under paragraph 2.21 (1) (a), to continue an exemption.



## Part 3—Farmed prawns

### 3.1 Application

This Part applies in relation to farmed prawns.

### 3.2 Definitions for Part 3

In this Part:

**charge** means charge imposed by subclause 2.2 (1) of Schedule 14 to the Customs Charges Regulations, whether paid by the producer or by the exporting agent.

**farmed prawns** has the meaning given by clause 3.1 of Schedule 27 to the Excise Levies Regulations.

**levy** means levy imposed by clause 3.2 of Schedule 27 to the Excise Levies Regulations.

### 3.3 What is a levy year

For the definition of **levy year** in subsection 4 (1) of the Collection Act, a levy year for farmed prawns is a financial year.

### 3.4 Who is a producer

Farmed prawns are a product for:

- (a) paragraph (b) of the definition of **producer** in subsection 4 (1) of the Collection Act; and
- (b) paragraph (g) of the definition of **producer** in subsection 4 (1) of the Collection Act.

- Note 1: Paragraph (b) of the definition of **producer** provides that, for a product that is prescribed for that paragraph, **producer** means:
- (a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the product is harvested—the person who would have owned the product but for the marketing law; or
  - (b) if paragraph (a) does not apply—the person who owns the product immediately after it is harvested.

- Note 2: Paragraph (g) of the definition of **producer** provides that, for a product that is prescribed for that paragraph, **producer** means the person who exports the product from Australia.

### 3.5 Liability of intermediaries for levy

- (1) Farmed prawns are products for subsection 7 (3) of the Collection Act.

- 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 penalty

Clause 3.6

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for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that charge.

- (2) For subsection 7 (7) of the Collection Act, section 7 does not apply to an intermediary mentioned in subsection (1) or (2).

Note: The regulations may provide that section 7 of the Act does not apply in relation to specified intermediaries: subsection 7 (7). Subsections (1) and (2) mention selling agents, first purchasers, buying agents, receivers and processors of products.

### **3.6 Who must lodge a quarterly return**

- (1) Each of the following persons must lodge a return for a quarter:
- (a) a producer of farmed prawns in the quarter;
  - (b) an exporting agent who exports farmed prawns in the quarter.

Note 1: For the 2 meanings of *producer*, see clause 3.4.

Note 2: For offences in relation to returns, see section 24 of the Collection Act.

- (2) However, a person need not lodge quarterly returns for a levy year if:
- (a) the Secretary has granted the person an exemption for that levy year under clause 3.14, or has continued the person's exemption under clause 3.15; or
  - (b) the Secretary is required under clause 3.15 to decide whether to continue the person's exemption, and the person has not received notice of the Secretary's decision.

### **3.7 When is charge or levy due for payment—people who lodge quarterly returns**

For section 6 of the Collection Act, charge or levy payable on farmed prawns for a quarter is due for payment:

- (a) if a return for the quarter is lodged within the period mentioned in clause 3.8—on the day that the return is lodged; or
- (b) if a return for the quarter is not lodged within the period mentioned in clause 3.8—on the last day of that period.

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

### **3.8 When must a quarterly return be lodged**

A quarterly return must be lodged within 28 days after the end of the quarter to which it relates.

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

### **3.9 Who must lodge an annual return**

A person who is exempt from lodging quarterly returns for a levy year must lodge a return for the levy year if the person is liable to pay levy for the levy year.

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

### **3.10 When is charge or levy due for payment—people who lodge annual returns**

For section 6 of the Collection Act, charge or levy payable on farmed prawns for a levy year is due for payment:

- (a) if a return for the levy year is lodged before the day mentioned in clause 3.11—on the day that the return is lodged; or
- (b) if a return for the levy year is not lodged before the day mentioned in clause 3.11—on that day.

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

### **3.11 When must an annual return be lodged**

A return for a levy year must be lodged on or before 28 August in the following levy year.

Note 1: A levy year is a financial year: see clause 3.3.

Note 2: For offences in relation to returns, see section 24 of the Collection Act.

### **3.12 Exemption from lodging quarterly returns**

A person may apply for exemption from a requirement to lodge quarterly returns for a levy year if the person believes, on reasonable grounds, that the person will become liable to pay levy or charge for the levy year on less than 10 000 kilograms of farmed prawns.

### **3.13 Form of application for exemption**

- (1) An application by a person for an exemption mentioned in clause 3.12 must include:
  - (a) the person's personal details mentioned in clause 3.21; and
  - (b) a statement to the effect that the person believes that the person will be liable to pay levy or charge for the levy year on a total weight of farmed prawns that is less than 10 000 kilograms.
- (2) An application must be sent to the Secretary's postal address.

### **3.14 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 whether to grant the exemption, the Secretary must have regard to the following:
  - (a) the amount of levy or charge paid, or payable, by the applicant for the previous levy year;
  - (b) the weight of farmed prawns for which the liability was incurred by the applicant in the previous levy year;

Clause 3.15

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- (c) any information that is available to the Secretary about the amount of the liability that the applicant is likely to incur in the levy year to which the application relates.

### 3.15 Continuation of exemption

- (1) If a person who is exempt from lodging quarterly returns for a levy year lodges an annual return for that levy year, the Secretary must, within 14 days after receiving the return:
  - (a) decide whether to continue the exemption for the following levy year; and
  - (b) give the person written notice of the decision.
- (2) When deciding whether to continue a person's exemption, the Secretary must have regard to the information mentioned in paragraphs 3.14 (2) (a), (b) and (c).

### 3.16 When must quarterly returns be lodged if exemption not granted or 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 levy 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 to which the return relates.

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

### 3.17 What must be included in a return—producers

In addition to the information required by regulation 10, a return for a quarter or a levy year lodged by a producer must state, for the quarter or levy year:

- (a) the personal details mentioned in clause 3.21 for the producer; and
- (b) for the farmed prawns:
  - (i) the total weight produced; and
  - (ii) the total weight delivered for storage; and
  - (iii) the total weight on which levy is payable; and
  - (iv) the amount of levy payable; and
  - (v) the amount of levy paid; and
  - (vi) the total weight exported; and
  - (vii) the amount of charge payable; and
  - (viii) the amount of charge paid.

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

### 3.18 What must be included in a return—exporting agents

In addition to the information required by regulation 10, a return for a quarter or levy year lodged by an exporting agent must state, in respect of the quarter or levy year:

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- (a) the weight of farmed prawns exported by the agent; and
- (b) the amount of charge payable for the farmed prawns; and
- (c) the amount of charge paid by the agent for the farmed prawns.

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

### **3.19 What records must be kept—producers**

- (1) A producer of farmed prawns in a levy year must keep records showing, for each quarter of the levy year, the personal details mentioned in clause 3.21 for the producer.
- (2) The records must also show, for farmed prawns that are not exported by the producer:
  - (a) the total weight delivered, other than for storage, by the producer to another person; and
  - (b) the total weight sold by the producer; and
  - (c) the total weight used by the producer in the production of other goods; and
  - (d) the amount of levy payable; and
  - (e) the amount of levy paid.
- (3) The records must also show, for farmed prawns that are exported by the producer:
  - (a) the total weight; and
  - (b) the amount of charge payable; and
  - (c) the amount of charge paid.

Penalty: 10 penalty units.

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

Note 1: For *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.

### **3.20 What records must be kept—exporting agents**

- (1) A person who exports farmed prawns on behalf of a producer in a levy year must keep records showing, for each quarter of the levy year:
  - (a) for each producer on whose behalf the person exported farmed prawns:
    - (i) the personal details mentioned in clause 3.21 for the producer; and
    - (ii) the total weight of farmed prawns exported; and
    - (iii) the amount of charge payable for the farmed prawns; and
    - (iv) the amount of charge paid for the farmed prawns; and
  - (b) the total weight of farmed prawns exported by the person; and
  - (c) the total amount of charge payable for the farmed prawns; and
  - (d) the total amount of charge paid for the farmed prawns; and
  - (e) bills of lading or similar documents showing details of the farmed prawns exported.

Clause 3.21

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Penalty: 10 penalty units.

(2) An offence under subclause (1) is an offence of strict liability.

Note 1: For *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.

### **3.21 Personal details**

For paragraphs 3.13 (1) (a) and 3.17 (a), subclause 3.19 (1), and subparagraph 3.20 (a) (i), the details are:

- (a) the person's full name; and
- (b) the person's business or residential address (not the address of a post office box or post office bag); and
- (c) the person's postal address; and
- (d) the person's ABN, if any; and
- (e) if the person is a company and does not have an ABN—its ACN.

### **3.22 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 3.14 (1) (a), to grant an exemption; or
- (b) refusing, under paragraph 3.15 (1) (a), to continue an exemption.

## Part 4—Eggs

### 4.1 Application

This Part applies to eggs.

### 4.2 Definitions for Part 4

In this Part:

**buyer** means a person who buys laying chickens from a seller.

**chicken** has the meaning given in clause 1 of Schedule 16 to the Excise Levies Act.

**egg** means an egg of a laying chicken.

**hatchery** has the meaning given in clause 1 of Schedule 16 to the Excise Levies Act.

**integrated enterprise operator** means a person who conducts a hatchery and keeps laying chickens for use in the commercial production of eggs.

**laying chicken** has the meaning given in clause 1 of Schedule 16 to the Excise Levies Act.

**leviable eggs** means eggs on which levy is imposed by Part 4 of Schedule 27 to the Excise Levies Regulations.

**personal details**, for a person, has the same meaning as in clause 1.1 of Schedule 22.

**seller** means a person who sells laying chickens.

Note 1: Clause 4.3 of Schedule 27 to the Excise Levies Regulations provides that, for subclause 2 (1) of Schedule 27 to the Excise Levies Act, the number of eggs presumed to be produced in Australia is to be determined by reference to the number of laying chickens bred, or purchased, for use in the commercial production of eggs.

Note 2: Eggs are leviable products—see Part 4 of Schedule 27 to the Excise Levies Regulations.

### 4.3 What is a levy year

For the definition of **levy year** in subsection 4 (1) of the Collection Act, a levy year for eggs is a financial year.

### 4.4 Time of liability for levy

- (1) Laying chickens are taken to be purchased when the first payment for the chickens, whether the payment represents the whole, or part only, of the purchase price for the chickens, is made.

Clause 4.4A

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- (2) Laying chickens are taken to be kept for use in the commercial production of eggs when they are released from the hatchery into a commercial egg production facility by the integrated enterprise operator.

#### 4.4A What are prescribed goods

For paragraph (a) of the definition of *prescribed goods or services* in subsection 4 (1) of the Collection Act, laying chickens are identified as goods used in the production of other goods, being leviable eggs.

- Note: Paragraph (a) of the definition of *prescribed goods or services* in subsection 4 (1) of the Collection Act provides that prescribed goods or services, for a collection product of a particular kind, means goods or services identified by the regulations as goods or services used in subjecting those products to a process in the course of:
- (a) their production or their preparation for sale; or
  - (b) their use in the production of other goods.

#### 4.5 Who is a producer

For paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act:

- (a) eggs are prescribed; and
- (b) the person who keeps laying chickens, whether as an integrated enterprise operator or as a buyer, for use in the commercial production of eggs is taken to be the producer of the eggs.

- Note: Paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that in the case of a product prescribed for the purposes of that paragraph, *producer* means the person who, under the Regulations, is to be taken to be the producer of the product.

#### 4.6 When is an amount on account of levy due for payment—sellers

For subsection 9 (1) of the Collection Act, the prescribed period is 28 days after the end of the month in which an amount on account of levy or penalty is received.

- Note 1: This is the period, under subsection 9 (1) of the Collection Act, within which a laying chicken seller who receives an amount on account of levy or penalty from the person to whom the laying chickens were sold, must pay the amount to the Commonwealth.

- Note 2: For penalty for late payment, see section 15 of the Collection Act.

#### 4.7 When is an amount on account of levy due for payment—buyers

For subsection 9 (2A) of the Collection Act, the prescribed period is the period ending on the earlier of the following:

- (a) when the first payment for the laying chickens, whether the payment represents the whole, or part only, of the purchase price for the chickens, is made;
- (b) the end of the twenty-first day after that first payment is due.

- Note: This is the period, under subsection 9 (2A) of the Collection Act, within which a buyer of laying chickens must pay the laying chicken seller an amount on account of levy.



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**4.7A When is levy due for payment—producers other than integrated enterprise operators**

- (1) This clause applies to a producer, other than an integrated enterprise operator, that is liable to pay levy imposed in the period prior to the commencement of this clause, by clause 4.2 of Schedule 27 to the *Primary Industries (Excise) Levies Regulations 1999*.
- (2) For section 6 of the Collection Act, levy payable on account of the number of laying chickens purchased during the period mentioned in subclause (1), for use in the commercial production of eggs, is due for payment by the producer to the Commonwealth by the end of the twenty-first day after the commencement of this clause.

**4.8 When is levy due for payment—integrated enterprise operators**

For section 6 of the Collection Act, levy payable on account of the number of laying chickens released from a hatchery into a commercial egg production facility, during a month, without a sale of the laying chickens occurring, is due for payment by the end of the last day for lodging a return for the month under clause 4.11.

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

**4.9 Notice that levy is payable**

- (1) A seller must, before levy becomes due to be paid, inform the buyer, either on the invoice for the sale of the laying chickens or in some other way:
  - (a) that, under subsection 9 (2A) of the Collection Act, the buyer must pay to the seller an amount on account of levy; and
  - (b) of the amount payable.
- (2) If the buyer informs the seller that the buyer does not intend to use the laying chickens in the commercial production of eggs, the seller must inform the buyer, in writing or otherwise, that, if the buyer later sells the chickens to a person who intends to use the chickens in the commercial production of eggs, an amount of levy will be payable on the eggs presumed to be produced by the laying chickens.

Note: Under subsection 9 (3A) of the Collection Act, if a buyer does not intend to use prescribed goods to produce leviable products and informs the seller in writing to this effect, the buyer does not have to provide to the seller an amount on account of levy.

**4.10 Who must lodge a return**

Each of the following persons, being a person who becomes liable to pay levy for a month, must lodge a return for the month:

- (a) a seller to whom subsection 9 (1) of the Collection Act applies;
- (b) a producer to whom clause 4.7A applies;

Clause 4.11

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- (c) an integrated enterprise operator who releases laying chickens from a hatchery into a commercial egg production facility, during the month, without a sale of the laying chickens occurring.

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

#### 4.11 When must a return be lodged

A return must be lodged:

- (a) for a seller or an integrated enterprise operator—within 28 days after the end of the month to which it relates; or
- (b) for a producer to whom clause 4.7A applies—within 28 days after the period mentioned in subclause 4.7A (1).

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

#### 4.12 What must be included in a return—sellers

In addition to the information required by regulation 10, a return for a month lodged by a seller must state, in respect of the month:

- (a) the total number of laying chickens sold and the number of laying chickens sold to which subsection 9 (3A) of the Collection Act applies; and

Note: Under subsection 9 (3A) of the Collection Act, if a buyer does not intend to use prescribed goods to produce leviable products and informs the seller in writing to this effect, the buyer does not have to provide to the seller an amount on account of levy.

- (b) the amount on account of levy received by the seller within the period mentioned in clause 4.7; and
- (c) for each amount on account of levy due to have been paid to, but not received by, the seller:
  - (i) the amount on account of levy owing; and
  - (ii) the date when the amount was due to have been paid; and
  - (iii) the personal details for the person from whom the amount was due.

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

#### 4.13 What must be included in a return—integrated enterprise operators

In addition to the information required by regulation 10, a return for a month lodged by an integrated enterprise operator must set out, in respect of the month:

- (a) the number of laying chickens released from the hatchery into the commercial egg production facility; and
- (b) the amount of levy payable on the eggs presumed to be produced by that number of laying chickens.

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

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**4.13A What must be included in a return—producers other than integrated enterprise operators**

- (1) In addition to the information required by regulation 10, a return for the period mentioned in subclause 4.7A (1) must set out, for that period:
  - (a) the number of laying chickens purchased for use in the commercial production of eggs; and
  - (b) the amount of levy payable on the eggs presumed to be produced by that number of laying chickens.
- (2) The return mentioned in subregulation (1) may contain an estimate of the number or amount if the records that would provide that data have not been kept.

**4.14 What records must be kept—sellers**

- (1) A seller must keep records setting out, in respect of each month:
  - (a) the total number of laying chickens sold; and
  - (b) the details mentioned in subclauses (3), (4) and (5) in respect of each month.

Penalty: 10 penalty units.
- (2) An offence against subclause (1) is an offence of strict liability.

Note 1: For *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.
- (3) For each sale of laying chickens to which subsection 9 (2A) of the Collection Act applies, the records must set out:
  - (a) the number of laying chickens sold; and
  - (b) for each amount on account of levy received:
    - (i) the date when the amount was due; and
    - (ii) the date when the amount was received; and
    - (iii) the personal details for the person from whom the amount was received.
- (4) For sales of laying chickens to which subsection 9 (3A) of the Collection Act applies, the records must set out:
  - (a) the total number of laying chickens sold; and
  - (b) the personal details of each buyer.

Note: Under subsection 9 (3A) of the Collection Act, if a buyer does not intend to use prescribed goods to produce leviable products and informs the seller in writing to this effect, the buyer does not have to provide to the seller an amount on account of levy.
- (5) For each sale of laying chickens to a buyer who does not pay to the seller an amount on account of levy because the buyer informs the seller that the buyer does not intend to use the chickens in the commercial production of eggs, the seller must keep the written advice provided by the buyer under subsection 9 (3A) of the Collection Act.

Clause 4.15

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**4.15 What records must be kept—buyers**

- (1) A buyer must keep records setting out, in respect of each month:
  - (a) for purchases of laying chickens to which subsection 9 (2A) of the Collection Act applies:
    - (i) the total amount paid for the laying chickens; and
    - (ii) each amount on account of levy paid to the seller; and
  - (b) for purchases of laying chickens to which subsection 9 (3A) of the Collection Act applies:
    - (i) the total amount paid for the laying chickens; and
    - (ii) the purposes for which the laying chickens are intended to be used.

Penalty: 10 penalty units.

Note: Under subsection 9 (3A) of the Collection Act, if a buyer does not intend to use prescribed goods to produce leviable products and informs the seller in writing to this effect, the buyer does not have to provide to the seller an amount on account of levy.

- (2) An offence against subclause (1) is an offence of strict liability.

Note 1: For *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.

**4.16 What records must be kept—integrated enterprise operators**

- (1) A person who releases laying chickens from a hatchery into a commercial egg production facility, in a month, without a sale of the laying chickens occurring, must keep records showing, in respect of the month:
  - (a) the number of laying chickens released from the hatchery into the commercial egg production facility; and
  - (b) the amount of levy payable on the eggs presumed to be produced by that number of laying chickens.

Penalty: 10 penalty units.

- (2) An offence against subclause (1) is an offence of strict liability.

Note 1: For *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.

## Part 5—Bees

### 5.1 Application

This Part applies to bees.

### 5.2 Definitions for Part 5

In this Part:

*bee* has the meaning given by clause 5.1 of Schedule 27 to the Excise Levies Regulations.

*chargeable queen bees* means queen bees on which charge is imposed.

*deal with* means sell or export.

*leviable queen bees* means queen bees on which levy is imposed.

*personal details* has the same meaning as in clause 1.1 of Schedule 22.

*Queen bee* has the meaning given by clause 5.1 of Schedule 27 to the Excise Levies Regulations.

### 5.3 What is a levy year

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a levy year for queen bees is a financial year.

### 5.4 Who is a producer

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

Note 1: 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.

Note 2: Under paragraph (j) of the definition of *producer* in subsection 4 (1) of the Collection Act, the *producer*, in relation to queen bees on which levy is imposed, is the grower or breeder of the bees.

### 5.5 When is charge or levy due for payment—people who lodge quarterly returns

For section 6 of the Collection Act, charge or levy payable on queen bees for a quarter is due for payment by the end of the last day on which the return for the quarter must be lodged under clause 5.7.

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

Clause 5.6

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## 5.6 Who must lodge a quarterly return

- (1) The following persons must lodge a return for a quarter:
  - (a) a producer who exports chargeable queen bees in a quarter;
  - (b) a producer who sells leviable queen bees in a quarter.
- (2) However, a producer mentioned in subclause (1) need not lodge quarterly returns for a levy year if:
  - (a) the person has applied under clause 5.12 for an exemption 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 clause 5.14, or has continued the person's exemption under clause 5.15; or
  - (c) the Secretary is required under clause 5.15 to decide whether to continue the person's exemption and the person has not received notice of the Secretary's decision.

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

## 5.7 When must a quarterly return be lodged

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

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

## 5.8 When is charge or levy due for payment—people who lodge annual returns

For section 6 of the Collection Act, charge or levy payable on queen bees for a levy year is due for payment by the end of the last day on which the return for the levy year must be lodged under clause 5.10.

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

## 5.9 Who must lodge an annual return

A producer who sells leviable queen bees or exports chargeable queen bees in a levy year and is exempt from lodging quarterly returns for the levy year must lodge a return for a levy year.

## 5.10 When must an annual return be lodged

A return for a levy year must be lodged on or before 28 August in the following levy year.

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

## 5.11 What must be included in a return

In addition to the information required by regulation 10, a return for a quarter or levy year must set out for the quarter or levy year:

- (a) the number of leviable queen bees or chargeable queen bees dealt with; and

- (b) the sale price of each leviable queen bee or chargeable queen bee dealt with; and
- (c) the amount of levy or charge payable for the queen bees; and
- (d) the amount of levy or charge paid for the queen bees.

Note 1: For paragraph (b), if a queen bee is sold as part of a transaction and the price for the queen bee is not separately determined, the queen bee is taken to have been sold for \$9—see subclause 3.3 (2) of Schedule 14 to the Customs Charges Regulations and subclause 5.3 (2) of Schedule 27 to the Excise Levies Regulations.

Note 2: For offences in relation to returns, see section 24 of the Collection Act.

### **5.12 Exemption from lodging quarterly returns**

A producer may apply for exemption from the requirement to lodge quarterly returns for a levy year if the producer has reasonable grounds for believing that the total amount of levy and charge that the producer is, or is likely to be, liable to pay in that levy year is likely to be less than \$2 000.

### **5.13 Form of application for exemption**

- (1) An application for an exemption from the requirement to lodge quarterly returns for a levy year must:
  - (a) set out the personal details of the applicant; and
  - (b) include a statement to the effect that the applicant is, or is likely to be, liable to pay levy or export charge for that levy year; and
  - (c) include a statement to the effect that the applicant believes that the total amount of levy and export charge that the applicant is, or is likely to be, liable to pay is likely to be less than \$2 000 in that levy year.
- (2) An application must be sent to the Secretary's postal address.

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

### **5.15 Continuation of exemption**

- (1) If a producer 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:

Clause 5.16

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- (a) decide whether to continue the exemption for the next levy year; and
  - (b) give the producer 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 producer is, or is likely to be, liable to pay for the next levy year; and
  - (b) the amount of levy or charge that the producer was liable to pay for the levy year to which the annual return relates.

### 5.16 When must a quarterly return be lodged if exemption refused or discontinued

A producer 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 producer 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.

### 5.17 What records must be kept

- (1) A person who deals with leviable queen bees or chargeable queen bees in a quarter or levy year must keep records showing, for the quarter or levy year:
  - (a) the number of leviable queen bees or chargeable queen bees dealt with; and
  - (b) the sale price of each leviable queen bee or chargeable queen bee dealt with; and
  - (c) the amount of levy or charge payable for the queen bees; and
  - (d) the amount of levy or charge paid for the queen bees; and
  - (e) if the queen bees were not dealt with by the person—the personal details of the person for whom the bees were dealt with.

Penalty: 10 penalty units.

Note: For paragraph (b), if a queen bee is sold as part of a transaction and the price for the queen bee is not separately determined, the queen bee is taken to have been sold for \$9—see subclause 3.3 (2) of Schedule 14 to the Customs Charges Regulations and subclause 5.3 (2) of Schedule 27 to the Excise Levies Regulations.

- (2) An offence under subclause (1) is an offence of strict liability.

Note 1: For *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.

### 5.18 Review of decisions

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

- (a) refusing under paragraph 5.14 (1) (a) to grant an exemption; or



(b) refusing under paragraph 5.15 (1) (a) to continue an exemption.

## Part 6—Sugar

### 6.1 Application

This Part applies to leviable sugar and chargeable sugar.

**Note:** The purpose of the levy and charge imposed on sugar under the Excise Levies Act and the Customs Charges Act (see Part 6 of Schedule 27 to the Excise Levies Regulations and Part 4 of Schedule 14 to the Customs Charges Regulations) is to fund the Commonwealth Government's Sugar Industry Reform Program. It is intended to collect the levy and charge until the financial requirements of the Program (including administrative costs) are met.

### 6.2 Definitions for Part 6

**buyer** means a person who buys refined sugar from a seller.

**chargeable sugar** means sugar on which charge is imposed by Part 4 of Schedule 14 to the Customs Charges Regulations.

**leviable sugar** means sugar on which levy is imposed by Part 6 of Schedule 27 to the Excise Levies Regulations.

**personal details** has the same meaning as in clause 1.1 of Schedule 22.

**Refined sugar** means sugar in a form that is suitable for:

- (a) being prepared and packaged for retail sale; or
- (b) being used as an ingredient in the production of goods for human consumption.

**retail-packaged sugar** has the meaning given by clause 6.1 of Schedule 27 to the Excise Levies Regulations.

**seller** means a person (including an importer) who sells refined sugar.

### 6.3 What is a levy year

For the definition of **levy year** in subsection 4 (1) of the Collection Act, a levy year for leviable sugar and chargeable sugar is a financial year.

### 6.4 Prescribed goods—refined sugar

For paragraph (a) of the definition of **prescribed goods or services** in subsection 4 (1) of the Collection Act, refined sugar that is produced in, or imported into, Australia is identified as goods used in subjecting leviable sugar to a process in the course of:

- (a) its production or preparation for sale; or
- (b) its use in the production of other goods.

**Note:** Paragraph (a) of the definition of **prescribed goods or services** in subsection 4 (1) of the Collection Act provides that **prescribed goods or services**, for a collection product

of a particular kind, means goods or services identified by the regulations as goods or services used in subjecting those products to a process in the course of:

- (a) their production or their preparation for sale; or
- (b) their use in the production of other goods.

## 6.5 Who is a producer

- (1) For paragraph (e) of the definition of **producer** in subsection 4 (1) of the Collection Act:
- (a) leviable sugar is prescribed; and
  - (b) for retail-packaged sugar—the producer is taken to be:
    - (i) the buyer who purchases the refined sugar to produce the retail-packaged sugar; or
    - (ii) in the case of a person who produces or imports refined sugar and uses that sugar to produce the retail-packaged sugar—that person; and
  - (c) for sugar that is an ingredient in goods for human consumption that are produced in Australia—the producer is taken to be the manufacturer of the goods.

Note: Paragraph (e) of the definition of **producer** in subsection 4 (1) of the Collection Act provides that, in the case of a product prescribed for the purposes of that paragraph, **producer** means the person who, under the regulations, is to be taken to be the producer of the product.

- (2) For paragraph (ga) of the definition of **producer** in subsection 4 (1) of the Collection Act, chargeable sugar is prescribed.

Note: Paragraph (ga) of the definition of **producer** in subsection 4 (1) of the Collection Act provides that, in the case of a product prescribed for the purposes of that paragraph, **producer** means the person who imports the product.

## 6.6 When is an amount on account of levy due for payment—sellers

For subsection 9 (1) of the Collection Act, the prescribed period is 28 days after the end of the month in which an amount on account of levy or penalty is received.

Note 1: This is the period, under subsection 9 (1) of the Collection Act, within which a seller of refined sugar who receives an amount on account of levy or penalty from the buyer of the refined sugar must pay the amount to the Commonwealth.

Note 2: For penalty for late payment, see section 15 of the Collection Act.

## 6.7 When is an amount on account of levy due for payment—buyers

For subsection 9 (2) of the Collection Act, the prescribed period is the period ending on the earlier of the following:

- (a) when the first payment for the refined sugar, whether the payment represents the whole, or part only, of the purchase price for the refined sugar, is made;
- (b) the end of the twenty-first day after that first payment is due.

Clause 6.8

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- Note 1: This is the period, under subsection 9 (2) of the Collection Act, within which a buyer of refined sugar must pay to the seller of the refined sugar an amount on account of levy and any penalty imposed by section 15 of the Collection Act.
- Note 2: For penalty for late payment, see section 15 of the Collection Act.

**6.8 When is levy or charge due for payment—producers**

- (1) This clause applies to:
- (a) a producer of leviable sugar other than a buyer who is required, under subsection 9 (2) of the Collection Act, to pay to a seller an amount on account of levy on the leviable sugar; and
  - (b) a producer of chargeable sugar.
- (2) For section 6 of the Collection Act, levy payable on leviable sugar, or charge payable on chargeable sugar, by the producer for a month is due for payment by the end of the last day on which the return for the month must be lodged under clause 6.11.

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

**6.9 Notice that levy is payable**

A seller must, before levy becomes due to be paid, inform the buyer, either on the invoice for the sale of the refined sugar or in some other way:

- (a) that, under subsection 9 (2) of the Collection Act, the buyer must pay to the seller an amount on account of levy; and
- (b) of the amount payable.

Note: Under subsection 9 (3) of the Collection Act, if a buyer does not intend to use prescribed goods to produce leviable products and informs the seller in writing to this effect, the buyer does not have to provide to the seller an amount on account of levy.

**6.10 Who must lodge a return**

Each of the following persons, being a person who becomes liable to pay levy or charge for a month, must lodge a return for a month:

- (a) a seller to whom subsection 9 (1) of the Collection Act applies;
- (b) a producer to whom clause 6.8 of this Part applies.

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

**6.11 When must a return be lodged**

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

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

## **6.12 What must be included in a return—sellers**

In addition to the information required by regulation 10, a return for a month lodged by a seller to whom subsection 9 (1) of the Collection Act applies must state, in respect of the month:

- (a) the total amount, in kilograms, of refined sugar sold by the seller to a buyer who purchased it for the purpose of producing leviable sugar; and

Note: Under subsection 9 (3) of the Collection Act, if a buyer does not intend to use prescribed goods to produce leviable products and informs the seller in writing to this effect, the buyer does not have to provide to the seller an amount on account of levy.

- (b) the total amount, in kilograms, of refined sugar sold by the seller to a buyer, being:
  - (i) refined sugar in relation to which the seller received a written notice from the buyer informing the seller that the buyer does not intend to use the refined sugar to produce leviable sugar; or
  - (ii) sugar that is exempt from levy under clause 6.5 of Schedule 27 to the Excise Levies Regulations; and
- (c) for each amount on account of levy due to have been paid to, but not received by, the seller:
  - (i) the amount on account of levy owing; and
  - (ii) the date when the amount was due to have been paid; and
  - (iii) the personal details of the buyer from whom the amount was due.

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

## **6.13 What must be included in a return—producers**

- (1) In addition to the information required by regulation 10, a return for a month lodged by a producer to whom paragraph 6.8 (1) (a) of this Part applies must state, in respect of the month:
  - (a) the total amount, in kilograms, of refined sugar used by the producer to produce leviable sugar; and
  - (b) the amount of levy payable; and
  - (c) the amount of levy paid.
- (2) In addition to the information required by regulation 10, a return for a month lodged by a producer of chargeable sugar must state, in respect of the month:
  - (a) the total amount, in kilograms, of chargeable sugar imported by the producer; and
  - (b) the amount of charge payable; and
  - (c) the amount of charge paid.

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

## **6.14 What records must be kept—sellers**

- (1) A seller must keep records showing, in respect of each month:

Clause 6.15

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- (a) the total amount, in kilograms, of refined sugar sold by the seller to a buyer who purchased it for the purpose of producing leviable sugar; and

Note: Under subsection 9 (3) of the Collection Act, if a buyer does not intend to use prescribed goods to produce leviable products and informs the seller in writing to this effect, the buyer does not have to provide to the seller an amount on account of levy.

- (b) the amount on account of levy received by the seller within the period mentioned in clause 6.7 of this Part; and
- (c) for each amount on account of levy due to have been paid to, but not received by, the seller:
- (i) the amount on account of levy owing; and
  - (ii) the date when the amount was due to have been paid; and
  - (iii) the personal details of the buyer from whom the amount was due; and
- (d) for sales of refined sugar to which subsection 9 (3) of the Collection Act applies:
- (i) the amount, in kilograms, of the refined sugar; and
  - (ii) the personal details of each buyer; and
- (e) for sales of refined sugar that is exempt from levy under clause 6.5 of Schedule 27 to the Excise Levies Regulations:
- (i) the amount, in kilograms, of the refined sugar; and
  - (ii) the personal details of each buyer.

Penalty: 10 penalty units.

- (2) An offence against subclause (1) is an offence of strict liability.

Note 1: For **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.

## 6.15 What records must be kept—buyers

- (1) A buyer must keep records showing, in respect of each month:
- (a) for purchases of refined sugar to which subsection 9 (2) of the Collection Act applies—each amount on account of levy paid to the seller; and
  - (b) for purchases of refined sugar to which subsection 9 (3) of the Collection Act applies or sugar that is exempt from levy under clause 6.5 of Schedule 27 to the Excise Levies Regulations—the purposes for which the sugar was used.

Penalty: 10 penalty units.

Note: Under subsection 9 (3) of the Collection Act, if a buyer does not intend to use prescribed goods to produce leviable products and informs the seller in writing to this effect, the buyer does not have to provide to the seller an amount on account of levy.

- (2) An offence against subclause (1) is an offence of strict liability.

Note 1: For **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.

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## 6.16 What records must be kept—producers

- (1) A producer to whom paragraph 6.8 (1) (a) of this Part applies must keep records showing, in respect of each month:
- (a) the total amount, in kilograms, of refined sugar used by the producer to produce leviable sugar; and
  - (b) the amount of levy payable on the leviable sugar; and
  - (c) the amount of levy paid by the producer on the leviable sugar.

Penalty: 10 penalty units.

- (2) A producer of chargeable sugar must keep records showing, in respect of each month:
- (a) the total amount, in kilograms, of chargeable sugar imported by the producer; and
  - (b) the amount of charge payable on the sugar; and
  - (c) the amount of charge paid by the producer on the sugar.

Penalty: 10 penalty units.

- (3) An offence against subclause (1) or (2) is an offence of strict liability.

Note 1: For *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.

## 6.17 Refund of levy

- (1) An application for a refund of levy paid on sugar in a month, or any longer period that the Secretary considers appropriate, must:
- (a) be in writing; and
  - (b) be in a form approved by the Secretary.
- (2) The application must:
- (a) set out, for the month, or other period:
    - (i) the amount of levy the applicant believes should be refunded; and
    - (ii) the reasons for the refund; and
  - (b) include a declaration, signed by the applicant, stating that:
    - (i) the sugar on which the levy was paid was not leviable sugar; or
    - (ii) the sugar on which the levy was paid was exported (whether as retail-packaged sugar or as an ingredient in goods for human consumption).

Note: A refund may be payable under section 18 of the Collection Act if levy is paid on sugar that is not used to produce leviable sugar or is exempt from levy under clause 6.5 of Schedule 27 to the Excise Levies Regulations.

## Part 7—Ratites (ostriches)

### 7.1 Application

This Part applies to ostriches.

Note: The collection requirements for NRS excise levy on ostriches are set out in Part 16 of the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*.

### 7.2 Definition for Part 7

In this Part:

**levy** means levy imposed on the slaughter of ostriches under Part 7 of Schedule 27 to the Excise Levies Regulations.

### 7.3 What is a levy year

For the definition of **levy year** in subsection 4 (1) of the Collection Act, a financial year is a levy year for ostriches.

### 7.4 Who is a processor

Paragraph (b) of the definition of **processor** in subsection 4 (1) of the Collection Act applies to leviable ostriches.

Note: Paragraph (b) of the definition of **processor** in subsection 4 (1) of the Collection Act provides that, in relation to a collection product declared by the Regulations to be a product to which that paragraph applies, **processor** means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case **processor** means the proprietor of that other establishment.

### 7.5 Who is a producer

For paragraph (f) of the definition of **producer** in subsection 4 (1) of the Collection Act, leviable ostriches are prescribed.

Note: Paragraph (f) 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 owns the animals at the time the slaughter takes place.

### 7.6 Liability of intermediaries—processors

Paragraph 7 (2) (b) of the Collection Act applies to leviable ostriches.

Note: Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product, and any penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that levy.



### **7.7 When is levy due for payment**

For section 6 of the Collection Act, levy payable on ostriches for a month is due for payment on the last day on which the return for the month must be lodged under clause 7.9.

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

### **7.8 Who must lodge a return**

A processor must lodge a return for a month if, in the month, the processor slaughtered ostriches on which levy is payable.

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

### **7.9 When must a return be lodged**

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

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

### **7.10 What must be included in a return**

- (1) In addition to the information required by regulation 10, a return for a month must state, in respect of the month:
  - (a) if the full name or business address of an abattoir that slaughtered ostriches for a processor is different to that of the processor, the details mentioned in subclause (2) for the abattoir; and
  - (b) how many ostriches on which levy is imposed were slaughtered; and
  - (c) how many carcasses of the ostriches that were slaughtered were condemned or rejected by an inspector as unfit for human consumption; and
  - (d) how much levy is payable on the ostriches.

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

- (2) For paragraph (1) (a), the details are:
  - (a) the full name of the abattoir; and
  - (b) the location or business address (not the address of a post office box or post office bag) of the abattoir; and
  - (c) the ABN, if any, of the abattoir; and
  - (d) if the abattoir is a company and does not have an ABN—its ACN.

### **7.11 What records must be kept**

- (1) A processor that must give the Secretary a return under this Part must keep records for each processing establishment, for each month, setting out:
  - (a) for each day in the month:
    - (i) how many ostriches were slaughtered; and

Clause 7.11

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- (ii) how many carcasses of the ostriches that were slaughtered were condemned or rejected by an inspector as unfit for human consumption; and
- (b) for the month:
  - (i) how many ostriches were slaughtered; and
  - (ii) how many carcasses of the ostriches that were slaughtered were condemned or rejected by an inspector as unfit for human consumption; and
- (c) the name and address of each person who owned 1 or more ostriches when it was, or they were, slaughtered; and
- (d) how much levy was payable by each such person; and
- (e) how much levy was paid by each such person; and
- (f) how much levy was payable on all ostriches slaughtered; and
- (g) how much levy was paid on all ostriches slaughtered.

Penalty: 10 penalty units.

- (2) A person who owns 1 or more ostriches when it is, or they are, slaughtered must give his or her name and address to the processor if asked, in writing, by the processor to do so.

Penalty: 5 penalty units.

- (3) An offence under subregulation (1) or (2) is an offence of strict liability.

Note 1: For *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.

## 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 imposed the charge to which this Part relates, ceased to be in force on 1 July 2007.

### 8.2 Definitions for Part 8

In this Part:

*cattle* 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.

Clause 8.6

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**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.

## Part 9—Forest growers

### 9.1 Application

This Part applies to leviable logs.

### 9.2 Definitions for Part 9

In this Part:

**leviable logs** means logs on which levy is imposed by Part 8 of Schedule 27 to the Excise Levies Regulations.

**levy** means levy of any of the following kinds:

- (a) levy imposed under Division 8.1 of Schedule 27 to the Excise Levies Regulations;
- (b) PHA levy imposed under Division 8.2 of Schedule 27 to the Excise Levies Regulations;
- (c) EPPR levy imposed under Division 8.2 of Schedule 27 to the Excise Levies Regulations.

**logs** has the same meaning as in Schedule 10 to the Excise Levies Act.

**personal details**, in relation to a producer, means:

- (a) the producer's full name; and
- (b) the producer's postal address; and
- (c) the producer's ABN, if any; and
- (d) if the producer is a company and does not have an ABN—its ACN.

**plantation** means an intensively managed stand of trees of either native or exotic species that is created by the regular placement of seedlings or seeds.

### 9.3 What is a levy year

For the definition of **levy year** in subsection 4 (1) of the Collection Act, a levy year for leviable logs is a financial year.

### 9.4 Who is a producer

For subsection 4 (2B) of the Collection Act, the producer of logs is the person who owns the logs immediately after the trees from which the logs are produced are felled.

Note: Subsection 4 (2B) of the Collection Act provides that the producer, for the purposes of levy imposed on logs under Schedule 27 to the Excise Levies Act, is taken to be the person prescribed by regulations.

## 9.5 Who is a processor

Paragraph (b) of the definition of **processor** in subsection 4 (1) of the Collection Act applies to leviable logs.

Note: Paragraph (b) of the definition of **processor** in subsection 4 (1) of the Collection Act provides that **processor** means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case the proprietor of that other establishment is regarded as the processor.

## 9.6 Liability of intermediaries for levy—processors

Paragraph 7 (2) (b) of the Collection Act applies to leviable logs.

Note: If paragraph 7 (2) (b) of the Collection Act applies to a product, the processor who processes the product is liable to pay levy on behalf of the producer, and any penalty for late payment.

## 9.7 When is levy due for payment—people who lodge quarterly returns

For section 6 of the Collection Act, levy payable on leviable logs for a quarter is due for payment by the end of the last day on which the return for the quarter must be lodged under clause 9.9.

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

## 9.8 Who must lodge a quarterly return

- (1) The following persons must lodge a return for a quarter:
  - (a) a processor who processes leviable logs in the quarter;
  - (b) a selling agent who sells leviable logs in the quarter;
  - (c) a first purchaser who purchases leviable logs in the quarter;
  - (d) a buying agent who purchases leviable logs in the quarter;
  - (e) a producer who uses logs in the production of other goods in the quarter;
  - (f) a producer who exports logs in the quarter.
- Note: For offences in relation to returns, see section 24 of the Collection Act.
- (2) However, a person mentioned in subclause (1) need not lodge a return for a quarter if:
  - (a) subclause 9.11 (2) applies to the person; or
  - (b) the person has applied under clause 9.17 for an exemption for the levy year and the quarter and has not received notice of the Secretary's decision; or
  - (c) the Secretary has granted the person an exemption for the levy year and the quarter under clause 9.19, or has continued the person's exemption for the levy year and the quarter under clause 9.20; or
  - (d) the Secretary is required under clause 9.20 to decide whether to continue the person's exemption for the levy year and the quarter and the person has not received notice of the Secretary's decision before the end of the quarter.

Clause 9.9

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**9.9 When must a quarterly return be lodged**

A quarterly return must be lodged within 28 days after the end of the quarter to which it relates.

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

**9.10 When is levy due for payment—people who lodge annual returns**

For section 6 of the Collection Act, levy payable on leviable logs for a levy year is due for payment by the end of the last day on which the return for the levy year must be lodged under clause 9.12.

**9.11 Who must lodge an annual return**

*Exemption under this Part*

- (1) Subject to subclause (2), a person who is exempt under clause 9.19 or 9.20 from lodging quarterly returns for a levy year must lodge a return for the levy year if the person is liable to pay levy for the levy year.

*Processors with an existing exemption involving logs under Schedule 15*

- (2) A processor is exempt from lodging quarterly returns for a levy year and must lodge an annual return for the levy year if:
  - (a) the person is liable to pay levy for the levy year; and
  - (b) the person is also liable as a producer for levy imposed by Schedule 10 to the Excise Levies Act; and
  - (c) the person is required to lodge an annual return for levy under Schedule 15 for the levy year because clause 7 of Schedule 15 applies to the person for that levy year; and
  - (d) the logs the person lodges a return for under Schedule 15 are the same logs that are leviable logs under this Part.

Note 1: Clause 7 of Schedule 15 applies to a producer (within the meaning of subsection 4 (2A) of the Collection Act) who has received an exemption from lodging quarterly returns for the levy year for levy payable on logs under Schedule 10 to the Excise Levies Act.

Note 2: Subsection 4 (2A) of the Collection Act provides that the producer of logs for levy imposed by Schedule 10 to the Excise Levies Act is taken to be the operator of the mill to which the logs were delivered.

Note 3: For offences in relation to returns, see section 24 of the Collection Act.

**9.12 When must an annual return be lodged**

An annual return for a levy year must be lodged on or before 28 August in the following levy year.

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



### 9.13 Processors—one return for all mills

A processor who is liable to pay levy, and who is the operator of more than 1 mill at which leviable logs are processed, must lodge a single return containing the return information required by clause 9.15 for each mill of which the processor is the operator.

### 9.14 What must be included in a return—producers

In addition to the information required by regulation 10, a return lodged by a producer for a quarter or a levy year must state, in respect of the quarter or levy year:

- (a) the quantity (in cubic metres) of each of the following:
  - (i) leviable logs produced from exotic softwood trees, of the genus *Pinus* sp., felled in a plantation;
  - (ii) leviable logs produced from other trees felled in a plantation;
  - (iii) leviable logs produced from trees felled other than in a plantation; and
- (b) the amount of levy payable for each of those quantities; and
- (c) the total amount of levy payable for all leviable logs; and
- (d) the total amount of levy paid by the producer for the leviable logs.

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

### 9.15 What must be included in a return—processors

In addition to the information required by regulation 10, a return lodged by a processor for a quarter or a levy year must state, in respect of the quarter or levy year:

- (a) for each producer on whose behalf the processor processed leviable logs:
  - (i) the producer's personal details; and
  - (ii) the total quantity (in cubic metres) of logs processed for the producer; and
  - (iii) the amount of levy paid for the logs; and
- (b) the total quantity (in cubic metres) of each of the following:
  - (i) leviable logs processed from exotic softwood trees, of the genus *Pinus* sp., felled in a plantation;
  - (ii) leviable logs processed from other trees felled in a plantation;
  - (iii) leviable logs processed from trees felled other than in a plantation; and
- (c) the total amount of levy paid for:
  - (i) each kind of leviable logs mentioned in paragraph (b); and
  - (ii) all leviable logs processed by the processor; and
- (d) the quantity (in cubic metres) of each kind of leviable logs mentioned in paragraph (b) received from any of the following bodies:
  - (i) Department of Natural Resources and Water (ABN 83 705 537 586);
  - (ii) Department of Sustainability and Environment (ABN 90 719 052 204);

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- (iii) Department of Territory & Municipal Services (ABN 37 307 569 373);
- (iv) Forest Products Commission (ABN 69 101 683 074);
- (v) Forestry Plantations Queensland (ABN 86 076 628 981);
- (vi) South Australian Forestry Corporation (ABN 57 969 474 679);
- (vii) Forestry Tasmania (ABN 91 628 769 359);
- (viii) Forestry Commission of New South Wales (ABN 43 141 857 613);
- (ix) VicForests (ABN 76 846 538 543); and
- (e) any amounts received by a body mentioned in paragraph (d) that represent the amounts that would be payable if the body was subject to levy imposed by Part 8 of Schedule 27 to the Excise Levies Regulations.

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

### 9.16 What must be included in a return—first purchasers, buying agents and selling agents

In addition to the information required by regulation 10, a return lodged by a first purchaser, buying agent or selling agent for a quarter or a levy year must state, in respect of the quarter or levy year:

- (a) for each producer from whom the first purchaser or buying agent bought leviable logs, or for whom the selling agent sold leviable logs:
  - (i) the producer's personal details; and
  - (ii) the total quantity (in cubic metres) of logs bought or sold; and
  - (iii) the amount of levy paid for the logs; and
- (b) the total quantity (in cubic metres) of each of the following kinds of leviable logs bought or sold:
  - (i) leviable logs produced from exotic softwood trees, of the genus *Pinus* sp., felled in a plantation;
  - (ii) leviable logs produced from other trees felled in a plantation;
  - (iii) leviable logs produced from trees felled other than in a plantation; and
- (c) the total amount of levy paid for:
  - (i) each kind of leviable logs mentioned in paragraph (b); and
  - (ii) all leviable logs bought or sold; and
- (d) the quantity (in cubic metres) of each kind of leviable logs mentioned in paragraph (b) received from any of the following bodies:
  - (i) Department of Natural Resources and Water (ABN 83 705 537 586);
  - (ii) Department of Sustainability and Environment (ABN 90 719 052 204);
  - (iii) Department of Territory & Municipal Services (ABN 37 307 569 373);
  - (iv) Forest Products Commission (ABN 69 101 683 074);
  - (v) Forestry Plantations Queensland (ABN 86 076 628 981);
  - (vi) South Australian Forestry Corporation (ABN 57 969 474 679);
  - (vii) Forestry Tasmania (ABN 91 628 769 359);

- (viii) Forestry Commission of New South Wales (ABN 43 141 857 613);
- (ix) VicForests (ABN 76 846 538 543); and
- (e) any amounts received by a body mentioned in paragraph (d) that represent the amounts that would be payable if the body was subject to levy imposed by Part 8 of Schedule 27 to the Excise Levies Regulations.

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

### **9.17 Application for exemption from lodging quarterly returns**

The following persons may apply for exemption from the obligation to lodge quarterly returns for a levy year if the person has reasonable grounds for believing that the total amount of levy for which the person will be liable in that levy year will be less than \$1 000:

- (a) a producer;
- (b) a selling agent;
- (c) a first purchaser;
- (d) a buying agent;
- (e) a processor of leviable logs, if:
  - (i) the processor is also liable as a producer for levy imposed by Schedule 10 to the Excise Levies Act; and
  - (ii) the rate of that levy for the class of logs processed by the processor is nil under the table in clause 1 of Schedule 10 to the Excise Levies Regulations.

Note: Subsection 4 (2A) of the Collection Act provides that the producer of logs for levy imposed by Schedule 10 of the Excise Levies Act is taken to be the operator of the mill to which the logs were delivered.

### **9.18 Form of application for exemption**

An application for an exemption from the obligation to lodge quarterly returns for a levy year must:

- (a) set out the following details:
  - (i) the full name and business address or residential address of the applicant, not being the address of a post office box or post office bag;
  - (ii) if the applicant has a post office box address or a post office bag address—that address;
  - (iii) the applicant's ABN, if any;
  - (iv) if the applicant is a company and does not have an ABN—its ACN; and
- (b) include:
  - (i) a statement to the effect that the applicant is, or may become, liable to pay levy for that levy year; or
  - (ii) a statement to the effect that the applicant is, or may become, liable to pay an amount under subsection 7 (1) or (2) of the Collection Act for the levy year; and

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- (c) include a statement to the effect that the applicant believes that the total amount of levy that the applicant is, or may become, liable to pay is likely to be less than \$1 000 in that levy year; and
- (d) be lodged with the Secretary at the office of the Department in Canberra.

**9.19 Grant or refusal of exemption**

The Secretary must, within 14 days after receiving an application for an exemption from the obligation to lodge quarterly returns:

- (a) decide whether to grant or refuse to grant the exemption; and
- (b) give the applicant written notice of the decision.

**9.20 Continuation of exemption**

If a person who is exempt from lodging quarterly returns for a levy year lodges an annual return for the year, then within 14 days after the annual return is lodged, the Secretary must:

- (a) decide whether or not to continue the exemption for the following year; and
- (b) give the person written notice of the decision.

**9.21 What must Secretary consider when deciding whether to grant or continue an exemption**

When deciding whether to grant a person exemption from the obligation to lodge quarterly returns, or to continue a person's exemption from the obligation, the Secretary must have regard to:

- (a) any information that is available to the Secretary about the amount of the liability that the person is likely to incur in the levy year; and
- (b) the amount of levy payable, or the amount payable by the person under subsection 7 (1) or (2) of the Collection Act, for the previous levy year.

**9.22 When must a quarterly return be lodged if exemption refused or discontinued**

- (1) If:
  - (a) during a quarter, the Secretary is considering whether to grant a person an exemption under clause 9.19; and
  - (b) the Secretary decides not to grant an exemption; and
  - (c) the person was exempt under paragraph 9.8 (2) (b) from lodging a return in the quarter; and
  - (d) the person receives a notice of refusal to grant the exemption;the person must lodge a quarterly return for the quarter either:
  - (e) if the notice was given during the quarter—as required under clause 9.9; or
  - (f) if the notice was given after the end of the quarter—within 28 days of receiving the notice.

- (2) If:
- (a) during a quarter, the Secretary is considering whether to continue a person's exemption for a year under clause 9.20; and
  - (b) the Secretary decides not to continue the exemption; and
  - (c) the person was exempt under paragraph 9.8 (2) (d) from lodging a return in respect of the quarter; and
  - (d) the person receives a notice of refusal to continue the exemption;
- the person must lodge a quarterly return for the quarter either:
- (e) if the notice was given during the quarter—as required under clause 9.9; or
  - (f) if the notice was given after the end of the quarter – within 28 days of receiving the notice.

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

### **9.23 What records must be kept—producers**

- (1) A producer who must lodge a return for a quarter or a levy year must keep records showing, for each quarter or levy year:
- (a) the quantity (in cubic metres) of each of the following:
    - (i) leviable logs produced from exotic softwood trees, of the genus *Pinus* *sp.*, felled in a plantation;
    - (ii) leviable logs produced from other trees felled in a plantation;
    - (iii) leviable logs produced from trees felled other than in a plantation; and
  - (b) the amount of levy payable by the producer for each kind of leviable logs mentioned in paragraph (a); and
  - (c) the total amount of levy paid by the producer for:
    - (i) each kind of leviable logs mentioned in paragraph (a); and
    - (ii) all leviable logs.

Penalty: 10 penalty units.

- (2) An offence under subclause (1) is an offence of strict liability.

### **9.24 What records must be kept—processors**

- (1) If:
- (a) a processor is required to lodge a return for a quarter or a levy year; and
  - (b) the processor has processed leviable logs in the quarter or levy year;
- the processor must keep records showing, for the quarter or levy year:
- (c) for each producer on whose behalf the processor processed leviable logs:
    - (i) the producer's personal details; and
    - (ii) the quantity (in cubic metres) of leviable logs processed from exotic softwood trees, of the genus *Pinus* *sp.*, felled in a plantation; and
    - (iii) the quantity (in cubic metres) of leviable logs processed from other trees felled in a plantation; and
    - (iv) the quantity (in cubic metres) of leviable logs processed from trees felled other than in a plantation; and

Clause 9.25

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- (v) the amount of levy paid for each kind of leviable logs mentioned in subparagraphs (ii), (iii) and (iv); and
- (d) the total quantity (in cubic metres) of each of the following:
  - (i) leviable logs processed from exotic softwood trees, of the genus *Pinus sp.*, felled in a plantation;
  - (ii) leviable logs processed from other trees felled in a plantation;
  - (iii) leviable logs processed from trees felled other than in a plantation; and
- (e) the total amount of levy paid for:
  - (i) each kind of leviable logs mentioned in paragraph (d); and
  - (ii) all leviable logs processed by the processor; and
- (f) the quantity (in cubic metres) of each kind of leviable log mentioned in paragraph (d) received from a body mentioned in paragraph 9.15(d); and
- (g) any amounts received by a body mentioned in paragraph 9.15 (d) that represent the amounts that would be payable if the body was subject to levy imposed by Part 8 of Schedule 27 to the Excise Levies Regulations.

Penalty: 10 penalty units.

- (2) An offence under subclause (1) is an offence of strict liability.

**9.25 What records must be kept—first purchasers, buying agents and selling agents**

- (1) If a first purchaser, buying agent or selling agent:
  - (a) is required to lodge a return for a quarter or a levy year; and
  - (b) has bought or sold leviable logs in the quarter or levy year:the first purchaser, buying agent or selling agent must keep records showing, for the quarter or levy year:
  - (c) for each producer from whom the first purchaser or buying agent bought leviable logs, or for whom the selling agent sold leviable logs:
    - (i) the producer's personal details; and
    - (ii) the quantity (in cubic metres) of leviable logs bought or sold that were produced from exotic softwood trees, of the genus *Pinus sp.*, felled in a plantation; and
    - (iii) the quantity (in cubic metres) of leviable logs bought or sold that were produced from other trees felled in a plantation; and
    - (iv) the quantity (in cubic metres) of leviable logs bought or sold that were produced from trees felled other than in a plantation; and
    - (v) the amount of levy paid for each kind of leviable logs mentioned in subparagraphs (ii), (iii) and (iv); and
  - (d) the total quantity (in cubic metres) of each of the following kinds of leviable logs bought or sold:
    - (i) leviable logs produced from exotic softwood trees, of the genus *Pinus sp.*, felled in a plantation;
    - (ii) leviable logs produced from other trees felled in a plantation;

- (iii) leviable logs produced from trees felled other than in a plantation; and
- (e) the total amount of levy paid for:
  - (i) each kind of leviable logs mentioned in paragraph (d); and
  - (ii) all leviable logs bought or sold; and
- (f) the quantity (in cubic metres) of each kind of leviable log mentioned in paragraph (d) received from a body mentioned in paragraph 9.16(d); and
- (g) any amounts received by a body mentioned in paragraph 9.16 (d) that represent the amounts that would be payable if the body was subject to levy imposed by Part 8 of Schedule 27 to the Excise Levies Regulations.

Penalty: 10 penalty units.

- (2) An offence under subclause (1) is an offence of strict liability.

## **9.26 Review of decisions**

A person may apply to the Administrative Appeals Tribunal under the *Administrative Appeals Tribunal Act 1975* for the review of a decision of the Secretary:

- (a) refusing to grant an exemption under clause 9.19; or
- (b) refusing to continue an exemption under clause 9.20.

## Part 10—Ginger

### 10.1 Application

This Part applies to ginger.

### 10.2 Definitions

In this Part:

**ginger** has the meaning given by clause 9.1 of Part 9 of Schedule 27 to the Excise Regulations.

**leviable ginger** means ginger on which levy is imposed under clause 9.2 of Part 9 of Schedule 27 to the Excise Regulations.

**seed ginger** means ginger which is divided into pieces for planting.

**trimming** means removing roots, stalks or blemishes from ginger.

### 10.3 What is a levy year

For the definition of **levy year** in subsection 4 (1) of the Collection Act, a financial year is prescribed for leviable ginger.

### 10.4 What is not a process

For the definition of **process** in subsection 4 (1) of the Collection Act, the following operations are prescribed for ginger:

- (a) washing;
- (b) cleaning;
- (c) grading;
- (d) sorting;
- (e) packing;
- (f) storing;
- (g) trimming.

### 10.5 Who is a processor

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

### 10.6 Liability of intermediaries—processors

Ginger is 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.



### **10.7 Who is a producer**

For paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act, ginger is prescribed.

### **10.8 What must be included in return**

As well as the information required by regulation 10, a person lodging a return for a quarter or levy year must set out, for the quarter or levy year:

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

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

### **10.9 Who must lodge quarterly return**

- (1) The following persons must lodge a return for a quarter:

- (a) a first purchaser who buys leviable ginger in the quarter;
- (b) a buying agent who buys leviable ginger in the quarter;
- (c) a selling agent who sells leviable ginger in the quarter;
- (d) a processor who processes leviable ginger in the quarter;
- (e) a producer who sells leviable ginger in the quarter.

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

- (2) Subclause (1) does not apply if:

- (a) the person:
  - (i) has applied under clause 10.12 for an exemption for the levy year; and
  - (ii) has not received notice of the Secretary's decision; or
- (b) the Secretary:
  - (i) has granted the person an exemption for that levy year under paragraph 10.14 (1) (a); or
  - (ii) has continued the person's exemption under paragraph 10.15 (1) (a); or
- (c) the Secretary is required under paragraph 10.15 (1) (a) to decide whether to continue the person's exemption and the person has not received notice of the Secretary's decision.

### **10.10 When quarterly return must be lodged**

A quarterly return must be lodged within 28 days after the end of the quarter to which it relates.

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

Clause 10.11

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**10.11 Due date for levy—quarterly returns**

For section 6 of the Collection Act, levy payable on leviable ginger for a quarter is due for payment on the last day on which the quarterly return for the quarter must be lodged under clause 10.10.

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

**10.12 Exemption from lodging quarterly returns**

A person may apply for an exemption from the requirement to lodge quarterly returns for a levy year if the person has reasonable grounds for believing that the levy that the person will pay, or be likely to pay, in the levy year will be less than \$200.

**10.13 Form of application for exemption**

- (1) An application for exemption from the requirement to lodge quarterly returns for a levy year must include:
  - (a) the applicant's personal details; and
  - (b) a statement by the applicant that:
    - (i) the applicant is, or may become, liable to pay levy on leviable ginger for the levy year; or
    - (ii) the applicant is, or may become, liable to pay an amount under subsection 7 (1) or (2) of the Collection Act for leviable ginger for the levy year; and
  - (c) a statement by the applicant that the applicant believes that the amount of levy on leviable ginger that the applicant will pay, or be likely to pay, in the levy year will be less than \$200.
- (2) An application must be sent to the postal address mentioned in regulation 8.

**10.14 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 whether to grant the exemption, the Secretary must have regard to:
  - (a) the amount of levy payable, or the amount payable by the applicant under subsection 7 (1) or (2) of the Collection Act, for the previous levy year; and
  - (b) any information that is available to the Secretary about the amount of the liability that the applicant is likely to incur in the levy year to which the application relates.

### **10.15 Continuation of exemption**

- (1) If a person who is exempt from lodging quarterly returns for a levy year lodges an annual return for that levy year, the Secretary must, within 14 days after receiving the return:
  - (a) decide whether to continue the exemption for the following levy year; and
  - (b) give the person written notice of the decision.
- (2) When deciding whether to continue a person's exemption, the Secretary must have regard to:
  - (a) the amount of levy payable by the person, or the amount of the person's liability under subsection 7 (1) or (2) of the Collection Act, in the previous year; and
  - (b) any information that is available to the Secretary about the amount of the liability that the person is likely to incur in the following levy year.

### **10.16 When quarterly return must be lodged—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 levy 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 to which the return relates.

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

### **10.17 Who must lodge annual return**

The following persons must lodge a return for a levy year:

- (a) a producer of seed ginger who supplies seed ginger to other ginger producers;
- (b) a person who is mentioned in subclause 10.9 (2).

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

### **10.18 Due date for levy—annual returns**

For section 6 of the Collection Act, levy payable on ginger for a levy year is due for payment on 28 August in the following levy year.

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

### **10.19 When annual return must be lodged**

A return for a levy year must be lodged on or before 28 August in the following levy year.

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

Clause 10.20

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**10.20 What records must be kept**

- (1) A person who pays levy on leviable ginger must keep records showing, for a quarter or levy year:
- (a) the quantity of leviable ginger processed, bought or sold by the person in the quarter or levy year; and
  - (b) the levy payable on the leviable ginger for the quarter or levy year; and
  - (c) the levy paid by the person for the leviable ginger.

Penalty: 10 penalty units.

- (2) An offence under subclause (1) is an offence of strict liability.

Note 1: For *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.

**10.21 Review of Secretary's decision**

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

- (a) refusing to grant an exemption under paragraph 10.14 (1) (a); or
- (b) refusing to continue an exemption under paragraph 10.15 (1) (a).

## Part 11—Fodder

### 11.1 Application

This Part applies to chargeable fodder.

### 11.2 Definitions

In this Part:

**chargeable fodder** means fodder on which charge is imposed by Part 5 of Schedule 14 to the Customs Charges Regulations.

### 11.3 Who is a producer

For paragraph (e) of the definition of **producer** in subsection 4(1) of the Collection Act:

- (a) chargeable fodder is prescribed; and
- (b) the person who owned the chargeable fodder immediately before the export in respect of which the charge is imposed is taken to be the producer of the chargeable fodder.

Note: Paragraph (e) 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, under the regulations, is to be taken to be the producer of the product.

### 11.4 When is charge due for payment

For section 6 of the Collection Act, charge payable on chargeable fodder for a quarter is due for payment:

- (a) if a return is lodged within the period mentioned in clause 11.6—on the day the return is lodged; or
- (b) if a return is not lodged within the period mentioned in clause 11.6—on the last day of that period.

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

### 11.5 Who must lodge a return

A producer who is liable to pay charge on chargeable fodder for a quarter must lodge a return for the quarter.

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

### 11.6 When must a return be lodged

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

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

Clause 11.7

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

In addition to the information required by regulation 10, a return for a quarter must state, in respect of the quarter:

- (a) the quantity, in tonnes, of chargeable fodder exported; and
- (b) the amount of charge payable for the chargeable fodder; and
- (c) the amount of charge paid for the chargeable fodder.

**11.8 What records must be kept**

- (1) A producer of chargeable fodder must keep records showing, for each quarter:
  - (a) the quantity, in tonnes, of chargeable fodder exported; and
  - (b) the amount of charge payable for the chargeable fodder; and
  - (c) the amount of charge paid for the chargeable fodder; and
  - (d) if the chargeable fodder was exported by an exporting agent—the following details about the exporting agent:
    - (i) the agent's full name;
    - (ii) the agent's business or residential address (not the address of a post office box or post office bag);
    - (iii) the agent's ABN, if any;
    - (iv) if the agent is a company and does not have an ABN—its ACN; and
  - (e) a copy of the return for the quarter.

Penalty: 10 penalty units.

- (2) An offence under subclause (1) is an offence of strict liability.

Note 1: For 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.

## Part 12—Seed cotton

### 12.1 Application

This Part applies to seed cotton on which levy or charge is imposed.

### 12.2 Definitions

In this Part:

**charge** means charge of any of the following kinds:

- (a) charge imposed by clause 6.2 of Part 6 of Schedule 14 to the Customs Charges Regulations;
- (b) PHA charge imposed by clause 6.3 of Part 6 of Schedule 14 to the Customs Charges Regulations;
- (c) EPPR charge imposed by clause 6.4 of Part 6 of Schedule 14 to the Customs Charges Regulations.

**levy** means levy of any of the following kinds:

- (a) levy imposed by clause 10.2 of Part 10 of Schedule 27 to the Excise Levies Regulations;
- (b) PHA levy imposed by clause 10.3 of Part 10 of Schedule 27 to the Excise Levies Regulations;
- (c) EPPR levy imposed by clause 10.4 of Part 10 of Schedule 27 to the Excise Levies Regulations.

**seed cotton** means cotton seed with the natural fibrous hairs attached.

### 12.3 What is a levy year

For the purposes of the definition of **levy year** in subsection 4(1) of the Collection Act, a financial year is prescribed for seed cotton.

### 12.4 Who is a producer

For the purposes of paragraph (e) of the definition of **producer** in subsection 4(1) of the Collection Act:

- (a) seed cotton is prescribed; and
- (b) the person who owns the seed cotton immediately before it is harvested is taken to be the producer of seed cotton on which levy is imposed; and
- (c) the person who owns the seed cotton immediately before it is exported is taken to be the producer of seed cotton on which charge is imposed.

### 12.5 Liability of intermediaries for charge—exporting agents

For the purposes of subsection 7(3) of the Collection Act, seed cotton on which charge is imposed is prescribed.

Clause 12.6

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### 12.6 When levy or charge is due for payment

For the purposes of section 6 of the Collection Act, levy or charge payable on seed cotton for a month is due for payment:

- (a) if a return for the month is lodged within the period mentioned in clause 12.8—on the day the return is lodged; or
- (b) if a return for the month is not lodged within that period—on the last day of that period.

### 12.7 Who must lodge a return

- (1) An intermediary in relation to a producer must lodge a return for a month if, in that month, the intermediary exports seed cotton harvested by the producer on which levy or charge is imposed.
- (2) A producer must lodge a return for a month if, in that month:
  - (a) the producer exports seed cotton on which levy or charge is imposed; and
  - (b) there is no intermediary in relation to the producer in respect of the sale, purchase, receipt or export of the seed cotton.

### 12.8 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 the return relates.

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

### 12.9 What must be included in a return

- (1) In addition to the information required by regulation 10, a return for a month must set out, in respect of the month:
  - (a) for seed cotton on which levy is imposed that the person lodging the return harvested, purchased or sold during the month:
    - (i) the quantity of seed cotton, in tonnes; and
    - (ii) the amount of levy payable for the seed cotton; and
    - (iii) the amount of levy (or the amount equal to the levy) paid by the person for the seed cotton; and
    - (iv) the personal details of the person (if any) from whom the seed cotton is purchased or to whom the seed cotton is sold; and
    - (v) if the seed cotton is sold by a selling agent—the personal details of the agent; and
  - (b) for seed cotton on which charge is imposed that the person lodging the return exported during the month:
    - (i) the quantity of seed cotton, in tonnes; and
    - (ii) the amount of charge payable for the seed cotton; and
    - (iii) the amount of charge (or the amount equal to the charge) paid by the person for the seed cotton; and



- (iv) if the seed cotton is sold by a selling agent or exported by an exporting agent—the personal details of the agent.
- (2) For the purposes of paragraphs (1)(a)(iv) and (v) and (1)(b)(iv), the personal details are the following:
  - (a) the full name and business address or residential address of the person, not being the address of a post office box or post office bag;
  - (b) the person's ABN (if any);
  - (c) if the person is a company, and the person does not have an ABN, the person's ACN.

### **12.10 What records must be kept**

- (1) A person required to lodge a return must keep records showing, for each month in which a return is required to be lodged:
  - (a) the quantity, in tonnes, of seed cotton harvested, bought, sold or exported by the person; and
  - (b) the amount of levy or charge payable for that quantity; and
  - (c) the amount of levy or charge paid by the person for that quantity; and
  - (d) the personal details of the person (if any) from whom the seed cotton is purchased or to whom the seed cotton is sold; and
  - (e) if the seed cotton is sold by a selling agent or exported by an exporting agent—the personal details of the agent; and
  - (f) copies of bills of lading or similar documents showing details of the export of the seed cotton; and
  - (g) the date on which each consignment of seed cotton is entered for export; and
  - (h) a copy of the return.
- (2) A producer who harvests seed cotton on which levy is imposed, and who is not required to lodge a return in relation to that seed cotton, must keep records showing, in respect of the seed cotton harvested:
  - (a) the quantity, in tonnes, of seed cotton harvested; and
  - (b) the amount of levy payable for that quantity; and
  - (c) the amount of levy deducted by an intermediary in relation to the producer from an amount paid by the producer to the intermediary for that quantity; and
  - (d) the personal details of the person (if any) to whom the seed cotton is sold; and
  - (e) if the seed cotton is sold by a selling agent or exported by an exporting agent—the personal details of the agent.
- (3) For the purposes of paragraphs (1)(d) and (e) and (2)(d) and (e), the personal details are the following:
  - (a) the full name and business address or residential address of the person, not being the address of a post office box or post office bag;
  - (b) the person's ABN (if any);

Clause 12.10

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- (c) if the person is a company, and the person does not have an ABN, the person's ACN.

## Part 13—Tea tree oil

### 13.1 Application

This Part applies to tea tree oil on which levy or charge is imposed.

### 13.2 Definitions

In this Part:

**charge** means charge of any of the following kinds:

- (a) charge imposed by subclause 7.2(1) of Part 7 of Schedule 14 to the Customs Charges Regulations;
- (b) EPPR charge imposed by subclause 7.3(1) of Part 7 of Schedule 14 to the Customs Charges Regulations.

**half-year** means a period of 6 months ending on the last day of June or December.

**levy** means levy of any of the following kinds:

- (a) levy imposed by clause 11.2 of Part 11 of Schedule 27 to the Excise Levies Regulations;
- (b) EPPR levy imposed by subclause 11.5(1) of Part 11 of Schedule 27 to the Excise Levies Regulations.

**personal details**: all of the following are the **personal details** of a person:

- (a) the full name of the person;
- (b) the business address or residential address of the person (other than the address of a post office box or post office bag);
- (c) the person's ABN (if any);
- (d) if the person is a company and the person does not have an ABN—the person's ACN.

**retail sale** means a sale in Australia of tea tree oil by a producer of the tea tree oil, but does not include:

- (a) a sale to a first purchaser; or
- (b) a sale through a selling agent, a buying agent or an exporting agent.

**tea tree oil** means oil distilled from *Melaleuca alternifolia* in accordance with Australian Standard AS 2782-1997 *Oil of Melaleuca, terpinen-4-ol type (Tea Tree oil)*, as in force at the commencement of this Part.

### 13.3 What is a levy year

For the purposes of the definition of **levy year** in subsection 4(1) of the Collection Act, a financial year is prescribed for tea tree oil.

Clause 13.4

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### 13.4 Who is a producer

For the purposes of paragraph (e) of the definition of *producer* in subsection 4(1) of the Collection Act:

- (a) tea tree oil is prescribed for the purposes of that paragraph; and
- (b) the person who owns the tea tree oil immediately before it is first sold in Australia is taken to be the producer of tea tree oil on which levy is imposed; and
- (c) the person who owns the tea tree oil immediately before it is exported from Australia is taken to be the producer of tea tree oil on which charge is imposed.

### 13.5 Liability of intermediaries for charge—exporting agents

For the purposes of subsection 7(3) of the Collection Act, tea tree oil on which charge is imposed is prescribed.

Note: This means that an exporting agent who exports tea tree oil on which charge is imposed is liable under that subsection to pay, on behalf of the producer of the tea tree oil, an amount equal to that charge and any late payment penalty relating to that charge.

### 13.6 When levy or charge is due for payment—people who lodge half-yearly returns

For the purposes of section 6 of the Collection Act, levy or charge payable for a half-year is due for payment:

- (a) if a return for the half-year is lodged within the period mentioned in clause 13.8—on the day the return is lodged; or
- (b) if a return for the half-year is not lodged within that period—on the last day of that period.

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

### 13.7 Who must lodge a half-year return

*Producers who retail sell and export tea tree oil in a half-year*

- (1) A producer of tea tree oil must lodge a return for a half-year if both of the following apply in relation to the producer:
  - (a) the producer sells, by retail sale, tea tree oil on which levy is imposed in the half-year;
  - (b) the producer exports from Australia tea tree oil on which charge is imposed in the half-year and there is no intermediary in relation to the producer in respect of the export of the tea tree oil.

*Producers who only export tea tree oil in a half-year*

- (2) A producer of tea tree oil must lodge a return for a half-year if:
  - (a) the producer exports from Australia tea tree oil on which charge is imposed in the half-year; and

- (b) there is no intermediary in relation to the producer in respect of the export of the tea tree oil; and
- (c) the producer does not sell, by retail sale, tea tree oil on which levy is imposed in the half-year.

*Intermediaries*

- (3) An intermediary in relation to a producer of tea tree oil must lodge a return for a half-year if the intermediary purchases, sells or exports tea tree oil on which levy or charge is imposed in the half-year.

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

### **13.8 When a half-year return must be lodged**

A return for a half-year must be lodged within 28 days after the end of the half-year to which the return relates.

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

### **13.9 When levy is due for payment—producers who lodge annual returns**

For the purposes of section 6 of the Collection Act, levy payable on tea tree oil for a levy year is due for payment:

- (a) if a return for the levy year is lodged before the day mentioned in clause 13.11—on the day that the return is lodged; or
- (b) if a return for the levy year is not lodged before the day mentioned in clause 13.11—on that day.

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

### **13.10 Who must lodge an annual return**

A producer of tea tree oil must lodge a return for a levy year if:

- (a) the producer sells, by retail sale, tea tree oil on which levy is imposed in the levy year; and
- (b) the producer does not export from Australia tea tree oil on which charge is imposed in a half-year in the levy year.

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

### **13.11 When an annual return must be lodged**

A return for a levy year must be lodged on or before 28 August in the following levy year.

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

### **13.12 What must be included in half-year and annual returns**

- (1) If a person is required under clause 13.7 to lodge a return for a half-year in relation to tea tree oil on which levy or charge is imposed that the person

Clause 13.13

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purchased, sold or exported in the half-year, the return must, in addition to the information required by regulation 10, set out:

- (a) the quantity, in kilograms, of the tea tree oil so purchased, sold or exported; and
  - (b) the amount of the levy, charge or liability under subsection 7(1) or (3) of the Collection Act that is payable for that quantity; and
  - (c) the amount of the levy, charge or liability under subsection 7(1) or (3) of the Collection Act that has been paid by the person for that quantity.
- (2) If a producer is required under clause 13.10 to lodge a return for a levy year in relation to tea tree oil on which levy is imposed that the producer sold in the levy year, the return must, in addition to the information required by regulation 10, set out:
- (a) the quantity, in kilograms, of the tea tree oil so sold; and
  - (b) the amount of the levy that is payable for that quantity; and
  - (c) the amount of the levy that has been paid by the producer for that quantity.

Note: Regulation 10 also requires a declaration and other information to be included in half-year and annual returns.

### 13.13 What records must be kept

- (1) A person (the **return lodger**) who is required under clause 13.7 to lodge a return for a half-year in relation to tea tree oil on which levy or charge is imposed that the person purchased, sold or exported in the half-year must keep records setting out the following:
- (a) each of the matters referred to in paragraphs 13.12(1)(a) to (c);
  - (b) if the return lodger sold (except by retail sale) the tea tree oil to another person in the half-year:
    - (i) the personal details of that other person; and
    - (ii) the quantity of the tea tree oil so sold;
  - (c) if the return lodger purchased the tea tree oil from another person in the half-year:
    - (i) the personal details of that other person; and
    - (ii) the quantity of the tea tree oil so purchased;
  - (d) if the return lodger exported the tea tree oil to another person in the half-year:
    - (i) the personal details of that other person; and
    - (ii) the quantity of the tea tree oil so exported.
- (2) A producer who is required under clause 13.10 to lodge a return for a levy year in relation to tea tree oil on which levy is imposed that the producer sold in the levy year must keep records setting out each of the matters referred to in paragraphs 13.12(2)(a) to (c).
- (3) A person commits an offence of strict liability if:
- (a) the person is required by subclause (1) or (2) to keep records; and
  - (b) the person fails to comply with the requirement.

Penalty: 10 penalty units.

## Endnotes

### Endnote 1—About the endnotes

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## Endnotes

### Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

### Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

### Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

### Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

### Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.



**Endnote 2—Abbreviation key**

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

## Endnotes

### Endnote 3—Legislation history

### Endnote 3—Legislation history

Number and year	Registration	Commencement	Application, saving and transitional provisions
1991 No. 196	28 June 1991	1 July 1991	
1991 No. 439	19 Dec 1991	1 Jan 1992	—
1992 No. 228	1 July 1992	1 July 1992	—
1997 No. 208	13 Aug 1997	13 Aug 1997	—
1999 No. 303	15 Dec 1999	1 Jan 2000	—
2000 No. 133	28 June 2000	1 July 2000	—
2000 No. 238	30 Aug 2000	rr. 1–3 and Schedule 1: 1 Jan 2000 Schedule 2: 1 Oct 2000 Remainder: 1 Jan 2001	—
<b>as amended by</b>			
2000 No. 264	28 Sept 2000	Schedule 1: (see 2000 No. 264 below)	—
2000 No. 264	28 Sept 2000	rr. 1–3 and Schedule 1: 28 Sept 2000 Remainder: 2 Oct 2000	—
2000 No. 321	8 Dec 2000	1 Jan 2001	—
2000 No. 346	18 Dec 2000	1 Jan 2001 (see r. 2 and <i>Gazette</i> 2000, No. S638)	—
2001 No. 62	12 Apr 2001	1 May 2001	—
2001 No. 110	6 June 2001	1 July 2001	—
2001 No. 114	6 June 2001	1 July 2001	—
2001 No. 153	29 June 2001	1 July 2001	—
2001 No. 235	5 Sept 2001	1 Oct 2001	—
2001 No. 261	5 Oct 2001	1 Jan 2002	—
2002 No. 60	5 Apr 2002	5 Apr 2002	—
2002 No. 69	18 Apr 2002	1 May 2002	—
2002 No. 108	5 June 2002	1 July 2002	—
2002 No. 156	3 July 2002	1 Aug 2002	—
2002 No. 193	29 Aug 2002	1 Oct 2002	—
2002 No. 288	4 Dec 2002	1 Jan 2003	—
2002 No. 291	4 Dec 2002	1 Jan 2003	—
2002 No. 295	28 Nov 2002	1 Jan 2003	—
2002 No. 308	19 Dec 2002	1 Feb 2003	—
2003 No. 12	27 Feb 2003	1 Mar 2003	—
2003 No. 29	7 Mar 2003	1 Apr 2003	—

## Endnote 3—Legislation history

Number and year	Registration	Commencement	Application, saving and transitional provisions
2003 No. 137	26 June 2003	1 July 2003 ( <i>see</i> r. 2 and <i>Gazette</i> 2003, No. S228)	—
2003 No. 140	26 June 2003	1 July 2003	—
2003 No. 143	26 June 2003	1 July 2003	—
2003 No. 209	21 Aug 2003	21 Aug 2003	—
2003 No. 217	28 Aug 2003	1 Sept 2003	—
2003 No. 222	28 Aug 2003	1 Oct 2003	—
2003 No. 226	3 Sept 2003	1 Oct 2003	—
2003 No. 289	27 Nov 2003	1 Jan 2004	—
2003 No. 305	11 Dec 2003	1 Jan 2004	—
2003 No. 334	23 Dec 2003	1 Feb 2004	—
2004 No. 2	12 Feb 2004	1 Mar 2004	—
2004 No. 105	3 June 2004	1 July 2004	—
2004 No. 163	1 July 2004	1 July 2004	—
2004 No. 356	23 Dec 2004	1 Jan 2005	—
2005 No. 94	2 June 2005 ( <i>see</i> F2005L01227)	1 July 2005	—
2005 No. 218	7 Oct 2005 ( <i>see</i> F2005L02918)	rr. 1–3 and Schedule 1 [item 13]: 8 Oct 2005	—
2005 No. 247	14 Nov 2005 ( <i>see</i> F2005L03466)	1 Jan 2006 ( <i>see</i> r. 2)	—
2006 No. 94	10 May 2006 ( <i>see</i> F2006L01438)	11 May 2006	—
2006 No. 111	2 June 2006 ( <i>see</i> F2006L01570)	1 July 2006	—
2006 No. 112	2 June 2006 ( <i>see</i> F2006L01591)	1 July 2006	—
2006 No. 193	28 July 2006 ( <i>see</i> F2006L02472)	29 July 2006	rr. 3 and 4
2006 No. 194	28 July 2006 ( <i>see</i> F2006L02434)	1 Oct 2006	—
2006 No. 206	14 Aug 2006 ( <i>see</i> F2006L02654)	15 Aug 2006	—
2006 No. 324	14 Dec 2006 ( <i>see</i> F2006L04040)	1 Jan 2007	—
2007 No. 27	2 Mar 2007 ( <i>see</i> F2007L00513)	1 Apr 2007	—
2007 No. 37	23 Mar 2007 ( <i>see</i> F2007L00742)	1 Apr 2007	—
2007 No. 135	8 June 2007 ( <i>see</i> F2007L01609)	9 June 2007	—
2007 No. 136	12 June 2007 ( <i>see</i> F2007L01662)	1 July 2007	—
2007 No. 209	24 July 2007 ( <i>see</i> F2007L02289)	1 Sept 2007	—
2007 No. 263	11 Sept 2007 ( <i>see</i> F2007L03527)	12 Sept 2007	—
2007 No. 286	2 Oct 2007 ( <i>see</i> F2007L03755)	1 Nov 2007	—
2007 No. 287	2 Oct 2007 ( <i>see</i> F2007L03852)	1 Nov 2007	r. 3
2008 No. 86	3 June 2008 ( <i>see</i> F2008L01663)	1 July 2008	—
2008 No. 198	7 Oct 2008 ( <i>see</i> F2008L03581)	8 Oct 2008	—

## Endnotes

### Endnote 3—Legislation history

Number and year	Registration	Commencement	Application, saving and transitional provisions
2008 No. 217	31 Oct 2008 ( <i>see</i> F2008L04275)	rr. 1–4 and Schedule 1: 1 Nov 2008 Schedule 2: 1 Jan 2009	—
2008 No. 224	1 Dec 2008 ( <i>see</i> F2008L04490)	2 Dec 2008	—
2009 No. 76	15 May 2009 ( <i>see</i> F2009L01735)	1 July 2009	—
2009 No. 353	16 Dec 2009 ( <i>see</i> F2009L04543)	17 Dec 2009	—
2010 No. 94	24 May 2010 ( <i>see</i> F2010L01082)	1 July 2010	—
2010 No. 112	7 June 2010 ( <i>see</i> F2010L01533)	8 June 2010	—
2011 No. 9	1 Mar 2011 ( <i>see</i> F2011L00331)	1 Apr 2011	—
2011 No. 42	8 Apr 2011 ( <i>see</i> F2011L00594)	1 July 2011	—
2011 No. 242	13 Dec 2011 ( <i>see</i> F2011L02661)	14 Dec 2011	—
2012 No. 325	7 Dec 2012 ( <i>see</i> F2012L02354)	10 Dec 2012	—
39, 2013	3 Apr 2012 ( <i>see</i> F2013L00594)	1 May 2013	—
56, 2014	30 May 2014 ( <i>see</i> F2014L00627)	1 July 2014	—
106, 2014	27 Jun 2014 (F2014L00836)	1 July 2014 (s 2)	—
53, 2015	1 May 2015 (F2015L00614)	1 July 2015 (s 2)	—
90, 2015	19 June 2015 (F2015L00854)	Sch 2 (item 181): 1 July 2015 (s 2(1) item 2)	—
223, 2015	16 Dec 2015 (F2015L02041)	1 Jan 2016 (s 2(1) item 1)	—
Name	Registration	Commencement	Application, saving and transitional provisions
Primary Industries Levies and Charges Collection Amendment (Forest Growers) Regulation 2016	9 May 2016 (F2016L00740)	1 July 2016 (s 2(1) item 1)	—
Primary Industries Levies and Charges Collection Amendment (Deer Velvet) Regulation 2016	9 May 2016 (F2016L00746)	1 July 2016 (s 2(1) item 1)	—
Primary Industries Levies and Charges Legislation Amendment (Fodder) Regulation 2016	10 May 2016 (F2016L00764)	Sch 1 (item 1): 11 May 2016 (s 2(1) item 2)	—

## Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions	
Primary Industries Levies and Charges Collection Amendment (Melons) Regulation 2016	28 Nov 2016 (F2016L01823)	1 Jan 2017 (s 2(1) item 1)	—	
Primary Industries Levies and Charges Collection Amendment (Seed Cotton) Regulations 2017	24 Mar 2017 (F2017L00296)	25 Mar 2017 (s 2(1) item 1)	—	
Primary Industries Legislation Amendment (Wine) Regulations 2017	22 May 2017 (F2017L00567)	Sch 1 (items 3–10): 1 July 2017 (s 2(1) item 1)	—	
Primary Industries Levies and Charges Collection Amendment (Tea Tree Oil) Regulations 2017	22 May 2017 (F2017L00570)	1 July 2017 (s 2(1) item 1)	—	
Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Sugar Research and Development Services (Consequential Amendments and Transitional Provisions) Act 2013	115, 2013	29 June 2013	Sch 1 (items 18–28): 1 July 2013 Sch 1 (items 30, 31): 1 Mar 2014	—

## Endnotes

### Endnote 4—Amendment history

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### Endnote 4—Amendment history

Provision affected	How affected
Reader's Guide .....	ad. 1999 No. 303 am. 2000 No. 133; 2001 Nos. 110 and 235; 2003 No. 222; 2005 No. 218; 2010 No. 112
r. 1 .....	rs. 1999 No. 303
r. 2 .....	am. 1999 No. 303; 2000 No. 133
r. 2A .....	ad. 2000 No. 133
r. 3 .....	am. 1997 No. 208 rs. 1999 No. 303
r. 3A .....	ad Act No 115, 2013
r. 5 .....	am. 1991 No. 439 rep. 1992 No. 228
r. 6 .....	am. 1999 No. 303
r. 7 .....	am. 1997 No. 208
r. 8 .....	rs No 208, 1997 am No 303, 1999 rs No 133, 2000 am F2017L00296
r. 9 .....	ad. 1999 No. 303 rs. 2000 No. 321
r. 10 .....	ad. 1999 No. 303 am. 2000 No. 238
r. 11 .....	ad. 1999 No. 303 am. 2000 No. 133
r. 12 .....	ad. 1999 No. 303 am. 2002 No. 60; F2016L00746
<b>Schedule 1</b>	
Heading to Schedule .....	rep. 1999 No. 303
Heading to Schedule 1 .....	ad. 1999 No. 303
Note to Schedule 1 .....	ad. 1999 No. 303 rep. 2000 No.133
<b>Schedule 2</b>	
Schedule 2 .....	ad. 2000 No. 133
c. 1 .....	ad. 2000 No. 133
c. 2 .....	ad. 2000 No. 133
c. 3 .....	ad. 2000 No. 133
c. 4 .....	ad. 2000 No. 133
c. 5 .....	ad. 2000 No. 133
c. 6 .....	ad. 2000 No. 133

## Endnote 4—Amendment history

Provision affected	How affected
c. 7 .....	ad. 2000 No. 133
	rs. 2007 No. 209
c. 8 .....	ad. 2000 No. 133
Note to c. 8 .....	rs. 2002 No. 60
c. 9 .....	rs. 2007 No. 209
Notes to c. 9(1), (2) .....	rs. 2002 No. 60
	rep. 2007 No. 209
c. 10 .....	ad. 2000 No. 133
Note to c. 10 .....	rs. 2002 No. 60
c. 11 .....	ad. 2000 No. 133
	am. 2000 No. 238; 2002 No. 60; 2008 No. 224
<b>Schedule 3</b>	
Schedule 3 .....	ad. 2000 No. 133
c. 1 .....	ad. 2000 No. 133
c. 2 .....	ad. 2000 No. 133
c. 3 .....	ad. 2000 No. 133
c. 4 .....	ad. 2000 No. 133
c. 5 .....	ad. 2000 No. 133
c. 6 .....	ad. 2000 No. 133
Note to c. 6(2) .....	rs. 2002 No. 60
c. 7 .....	ad. 2000 No. 133
Note to c. 7 .....	rs. 2002 No. 60
c. 8 .....	ad. 2000 No. 133
Note to c. 8 .....	rs. 2002 No. 60
c. 9 .....	ad. 2000 No. 133
Note to c. 9 .....	rs. 2002 No. 60
c. 10 .....	ad. 2000 No. 133
	am. 2002 No. 60; 2008 No. 224
c. 11 .....	ad. 2000 No. 133
	am. 2000 No. 238; 2002 No. 60; 2008 No. 224
<b>Schedule 4</b>	
Schedule 4 .....	ad. 2000 No. 133
c. 1 .....	ad. 2000 No. 133
c. 2 .....	ad. 2000 No. 133
c. 3 .....	ad. 2000 No. 133
c. 4 .....	ad. 2000 No. 133
c. 5 .....	ad. 2000 No. 133
c. 6 .....	ad. 2000 No. 133
c. 7 .....	ad. 2000 No. 133
Note to c. 7 .....	rs. 2002 No. 60

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
c. 8.....	ad. 2000 No. 133
Note to c. 8.....	rs. 2002 No. 60
c. 9.....	ad. 2000 No. 133
Note to c. 9.....	rs. 2002 No. 60
c. 10.....	ad. 2000 No. 133
	am. 2000 No. 238; 2002 No. 60; 2008 No. 224
c. 11.....	ad. 2000 No. 133
	am. 2000 No. 238; 2002 No. 60; 2008 No. 224
c. 12.....	ad. 2000 No. 133
	am. 2000 No. 238; 2002 No. 60
<b>Schedule 5</b>	
Schedule 5.....	ad. 2000 No. 133
c. 1.....	ad. 2000 No. 133
c. 2.....	ad. 2000 No. 133
c. 3.....	ad. 2000 No. 133
c. 4.....	ad. 2000 No. 133
c. 5.....	ad. 2000 No. 133
c. 6.....	ad. 2000 No. 133
	rs. 2004 No. 356
c. 7.....	ad. 2000 No. 133
	rs. 2004 No. 356
Note to c. 7.....	rs. 2002 No. 60
c. 8.....	ad. 2000 No. 133
Note to c. 8.....	rs. 2002 No. 60
c. 9.....	ad. 2000 No. 133
Note to c. 9.....	ad. 2002 No. 60
c. 10.....	ad. 2000 No. 133
	am. 2000 No. 238; 2002 No. 60
	rs. 2004 No. 356
<b>Schedule 6</b>	
Schedule 6.....	ad. 2000 No. 133
c. 1.....	ad. 2000 No. 133
c. 2.....	ad. 2000 No. 133
	am. 2003 No. 29
c. 3.....	ad. 2000 No. 133
c. 4.....	ad. 2000 No. 133
c. 5.....	ad. 2000 No. 133
c. 6.....	ad. 2000 No. 133
Note to c. 6.....	rs. 2002 No. 60
c. 7.....	ad. 2000 No. 133



## Endnote 4—Amendment history

Provision affected	How affected
Note to c. 7 .....	rs. 2002 No. 60
c. 8 .....	ad. 2000 No. 133
Note to c. 8(2) .....	rs. 2002 No. 60
c. 9 .....	ad. 2000 No. 133
	am. 2002 No. 60; 2008 No. 224
<b>Schedule 7</b>	
Schedule 7 .....	ad. 2000 No. 133
c. 1 .....	ad. 2000 No. 133
c. 2 .....	ad. 2000 No. 133
	am. 2002 No. 69; 2003 No. 29
c. 3 .....	ad. 2000 No. 133
c. 4 .....	ad. 2000 No. 133
c. 5 .....	ad. 2000 No. 133
c. 6 .....	ad. 2000 No. 133
c. 7 .....	ad. 2000 No. 133
Note to c. 7(1) .....	rs. 2002 No. 60
Note to c. 7(2) .....	rs. 2002 No. 60
c. 8 .....	ad. 2000 No. 133
Note to c. 8(1) .....	rs. 2002 No. 60
Note to c. 8(2) .....	rs. 2002 No. 60
c. 9 .....	ad. 2000 No. 133
Note to c. 9(1) .....	rs. 2002 No. 60
c. 10 .....	ad. 2000 No. 133
Note to c. 10(1) .....	rs. 2002 No. 60
c. 11 .....	ad. 2000 No. 133
c. 12 .....	ad. 2000 No. 133
Note to c. 12 .....	rs. 2002 No. 60
c. 13 .....	ad. 2000 No. 133
Note to c. 13 .....	rs. 2002 No. 60
c. 14 .....	ad. 2000 No. 133
Note to c. 14(2) .....	rs. 2002 No. 60
c. 15 .....	ad. 2000 No. 133
	am. 2000 No. 238; 2002 Nos. 60 and 69; 2008 No. 224
c. 16 .....	ad. 2000 No. 133
	am. 2000 No. 238; 2002 Nos. 60 and 69; 2008 No. 224
c. 17 .....	ad. 2000 No. 133
	am. 2000 No. 238; 2002 Nos. 60 and 69; 2008 No. 224
c. 18 .....	ad. 2000 No. 133
	am. 2000 No. 238; 2002 Nos. 60 and 69
c. 19 .....	ad. 2000 No. 133

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
	am. 2000 No. 238; 2002 Nos. 60 and 69; 2008 No. 224
c. 19A.....	ad. 2002 No. 69
c. 20.....	ad. 2000 No. 133
	am. 2002 No. 60
<b>Schedule 8</b>	
Schedule 8.....	ad. 1999 No. 303
Note to Schedule 8.....	rep. 2000 No. 133
c. 1.....	ad. 1999 No. 303
c. 2.....	ad. 1999 No. 303
	am. 2000 No. 133; 2003 No. 12; 2007 No. 263
c. 3.....	ad. 1999 No. 303
c. 4.....	ad. 1999 No. 303
c. 5.....	ad. 1999 No. 303
c. 6.....	ad. 1999 No. 303
c. 7.....	ad. 1999 No. 303
	am. 2000 No. 133
c. 8.....	ad. 1999 No. 303
Note 2 to c. 8(3).....	rs. 2002 No. 60
c. 9.....	ad. 1999 No. 303
Note to c. 9.....	rs. 2002 No. 60
c. 10.....	ad. 1999 No. 303
	am. 2000 No. 133
Note to c. 10(4).....	rs. 2002 No. 60
c. 11.....	ad. 1999 No. 303
	am. 2002 No. 60; 2008 No. 224
<b>Schedule 9</b>	
Heading to Schedule 9.....	ad. 2000 No. 133
	rs. 2001 No. 110
c. 1.....	ad. 2001 No. 110
c. 2.....	ad. 2001 No. 110
	am. 2003 No. 12; 2007 No. 263
c. 3.....	ad. 2001 No. 110
c. 4.....	ad. 2001 No. 110
c. 5.....	ad. 2001 No. 110
c. 6.....	ad. 2001 No. 110
c. 7.....	ad. 2001 No. 110
Note to c. 7(1).....	rs. 2002 No. 60
Note to c. 7(2).....	rs. 2002 No. 60
c. 8.....	ad. 2001 No. 110
Note to c. 8.....	rs. 2002 No. 60

## Endnote 4—Amendment history

Provision affected	How affected
c. 9.....	ad. 2001 No. 110
Note to c. 9.....	rs. 2002 No. 60
c. 10.....	ad. 2001 No. 110
	am. 2002 No. 60; 2008 No. 224
<b>Schedule 10</b>	
Heading to Schedule 10.....	ad. 2000 No. 133
	rs. 2001 No. 110
Note to Schedule 10.....	rep. 2001 No. 110
c. 1.....	ad. 2001 No. 110
c. 2.....	ad. 2001 No. 110
	am. 2003 Nos. 29 and 137
c. 3.....	ad. 2001 No. 110
c. 4.....	ad. 2001 No. 110
c. 5.....	ad. 2001 No. 110
c. 6.....	ad. 2001 No. 110
c. 6A.....	ad. 2003 No. 29
Heading to c. 7.....	rs. 2003 No. 29
c. 7.....	ad. 2001 No. 110
	am. 2003 No. 29
c. 8.....	ad. 2001 No. 110
	am. 2003 No. 137
Note to c. 8.....	rs. 2002 No. 60
c. 9.....	ad. 2001 No. 110
	am. 2003 No. 137
Note to c. 9.....	rs. 2002 No. 60
c. 10.....	ad. 2001 No. 110
	rs. 2003 No. 137
Note to c. 10.....	rs. 2002 No. 60
	rep. 2003 No. 137
c. 11.....	ad. 2001 No. 110
	am. 2002 No. 60
	rs. 2003 No. 137; 2008 No. 224
c. 12.....	ad. 2001 No. 110
	am. 2002 No. 60
	rep. 2003 No. 137
	ad. 2003 No. 209
<b>Schedule 11</b>	
Heading to Schedule 11.....	ad. 2000 No. 133
	rs. 2001 No. 110
Note to Schedule 11.....	ad. 2001 No. 110

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
c. 1 .....	ad. 2001 No. 110
c. 2 .....	ad. 2001 No. 110
c. 3 .....	ad. 2001 No. 110
c. 4 .....	ad. 2001 No. 110
c. 5 .....	ad. 2001 No. 110
c. 6 .....	ad. 2001 No. 110
c. 7 .....	ad. 2001 No. 110
Note to c. 7 .....	rs. 2002 No. 60
c. 8 .....	ad. 2001 No. 110
Note to c. 8 .....	rs. 2002 No. 60
c. 9 .....	ad. 2001 No. 110
Note to c. 9 .....	rs. 2002 No. 60
c. 10 .....	ad. 2001 No. 110
	am. 2002 No. 60; 2008 No. 224
<b>Schedule 12</b>	
Heading to Schedule 12 .....	ad. 2000 No. 133
	rs. 2001 No. 110
c. 1 .....	ad. 2001 No. 110
c. 2 .....	ad. 2001 No. 110
c. 3 .....	ad. 2001 No. 110
c. 4 .....	ad. 2001 No. 110
c. 5 .....	ad. 2001 No. 110
c. 6 .....	ad. 2001 No. 110
c. 7 .....	ad. 2001 No. 110
c. 8 .....	ad. 2001 No. 110
Note 1 to c. 8 .....	rs. 2002 No. 60
c. 9 .....	ad. 2001 No. 110
Note to c. 9 .....	rs. 2002 No. 60
c. 10 .....	ad. 2001 No. 110
Note to c. 10 .....	rs. 2002 No. 60
c. 11 .....	ad. 2001 No. 110
	am. 2002 No. 60; 2008 No. 224
<b>Schedule 13</b>	
Heading to Schedule 13 .....	ad. 2000 No. 133
	rs. 2001 No. 110
c. 1 .....	ad. 2001 No. 110
c. 2 .....	ad. 2001 No. 110
c. 3 .....	ad. 2001 No. 110
c. 4 .....	ad. 2001 No. 110
c. 5 .....	ad. 2001 No. 110

## Endnote 4—Amendment history

Provision affected	How affected
c. 6.....	ad. 2001 No. 110
c. 7.....	ad. 2001 No. 110
c. 8.....	ad. 2001 No. 110
c. 9.....	ad. 2001 No. 110
c. 10.....	ad. 2001 No. 110
Note to c. 10(1) .....	rs. 2002 No. 60
Note to c. 10(2) .....	rs. 2002 No. 60
Note to c. 10(3) .....	rs. 2002 No. 60
c. 11.....	ad. 2001 No. 110
Note to c. 11 .....	rs. 2002 No. 60
c. 12.....	ad. 2001 No. 110
Note to c. 12 .....	rs. 2002 No. 60
c. 13.....	ad. 2001 No. 110
	am. 2002 No. 60; 2008 No. 224; F2016L00746
<b>Schedule 14</b>	
Heading to Schedule 14.....	ad. 2000 No. 133
	rs. 2000 No. 238
c. 1.....	ad. 2000 No. 238
c. 2.....	ad. 2000 No. 238
	am. 2001 No. 153
Note 1 to c. 2 .....	rs. 2001 No. 153
c. 3.....	ad. 2000 No. 238
c. 4.....	ad. 2000 No. 238
c. 5.....	ad. 2000 No. 238
c. 6.....	ad. 2000 No. 238
c. 7.....	ad. 2000 No. 238
Note 2 to c. 7 .....	rs. 2002 No. 60
c. 8.....	ad. 2000 No. 238
Note to c. 8 .....	rs. 2002 No. 60
c. 9.....	ad. 2000 No. 238
Note to c. 9 .....	rs. 2002 No. 60
c. 10.....	ad. 2000 No. 238
	am. 2002 No. 60; 2008 No. 224
<b>Schedule 15</b>	
Heading to Schedule 15.....	ad. 2000 No. 133
	rs. 2001 No. 114
c. 1.....	ad. 2001 No. 114
c. 2.....	ad. 2001 No. 114
c. 3.....	ad. 2001 No. 114
c. 4.....	ad. 2001 No. 114

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
c. 5.....	ad. 2001 No. 114
Note to c. 5(1) .....	rs. 2002 No. 60
Note to c. 5 .....	rs. 2007 No. 287
c. 6.....	ad. 2001 No. 114
Note to c. 6.....	rs. 2002 No. 60
c. 7.....	ad. 2001 No. 114
Note to c. 7 .....	rs. 2002 No. 60
c. 8.....	ad. 2001 No. 114
Note to c. 8.....	rs. 2002 No. 60
c. 9.....	ad. 2001 No. 114
c. 10.....	ad. 2001 No. 114
Note to c. 10 .....	rs. 2002 No. 60
c. 11.....	ad. 2001 No. 114
c. 12.....	ad. 2001 No. 114
c. 13.....	ad. 2001 No. 114
c. 14.....	ad. 2001 No. 114
c. 15.....	ad. 2001 No. 114
c. 16.....	ad. 2001 No. 114
Note to c. 16 .....	rs. 2002 No. 60
c. 17.....	ad. 2001 No. 114
c. 18.....	ad. 2001 No. 114
	am. 2002 No. 60; 2008 No. 224
<b>Schedule 16</b>	
Heading to Schedule 16.....	ad. 2000 No. 133
	rs. 2001 No. 114
c. 1.....	ad. 2001 No. 114
c. 2.....	ad. 2001 No. 114
c. 3.....	ad. 2001 No. 114
c. 4.....	ad. 2001 No. 114
c. 5.....	ad. 2001 No. 114
c. 6.....	ad. 2001 No. 114
Note to c. 6(1) .....	rs. 2002 No. 60
c. 7.....	ad. 2001 No. 114
Note to c. 7 .....	rs. 2002 No. 60
c. 8.....	ad. 2001 No. 114
Note to c. 8 .....	rs. 2002 No. 60
c. 9.....	ad. 2001 No. 114
Note to c. 9 .....	rs. 2002 No. 60
c. 10.....	ad. 2001 No. 114
Note to c. 10 .....	rs. 2002 No. 60

## Endnote 4—Amendment history

Provision affected	How affected
c. 11.....	ad. 2001 No. 114
c. 12.....	ad. 2001 No. 114
c. 13.....	ad. 2001 No. 114
c. 14.....	ad. 2001 No. 114
c. 15.....	ad. 2001 No. 114
c. 16.....	ad. 2001 No. 114
Note to c. 16 .....	rs. 2002 No. 60
c. 17.....	ad. 2001 No. 114
c. 18.....	ad. 2001 No. 114
	am. 2002 No. 60; 2008 No. 224
<b>Schedule 17</b>	
Heading to Schedule 17.....	ad. 2000 No. 133
	rs. 2001 No. 114
c. 1.....	ad. 2001 No. 114
	am No 90, 2015
c. 2.....	ad. 2001 No. 114
c. 3.....	ad. 2001 No. 114
c. 4.....	ad. 2001 No. 114
	am. 2002 No. 60; 2008 No. 224
<b>Schedule 18</b>	
Heading to Schedule 18.....	ad. 2000 No. 133
	rs. 2001 No. 110
Note to Schedule 18.....	rep. 2001 No. 110
c. 1.....	ad. 2001 No. 110
c. 2.....	ad. 2001 No. 110
c. 3.....	ad. 2001 No. 110
c. 4.....	ad. 2001 No. 110
c. 5.....	ad. 2001 No. 110
c. 6.....	ad. 2001 No. 110
c. 7.....	ad. 2001 No. 110
	am 2002 No. 60
c. 8.....	ad. 2001 No. 110
Note to c. 8 .....	rs. 2002 No. 60
c. 9.....	ad. 2001 No. 110
Note to c. 9 .....	rs. 2002 No. 60
c. 10.....	ad. 2001 No. 110
	am. 2002 No. 60; 2008 No. 224
<b>Schedule 19</b>	
Schedule 19 .....	ad. 1999 No. 303
Notes to Schedule 19.....	rep. 2000 No. 133

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
c. 1 .....	ad. 1999 No. 303
c. 2 .....	ad. 1999 No. 303
	am. 2000 No. 238; 2003 No. 12; 2007 No. 263
c. 3 .....	ad. 1999 No. 303
c. 4 .....	ad. 1999 No. 303
c. 5 .....	ad. 1999 No. 303
c. 6 .....	ad. 1999 No. 303
c. 7 .....	ad. 1999 No. 303
	am. 2000 No. 133
c. 8 .....	ad. 1999 No. 303
	am. 2000 No. 238
Note 2 to c. 8(3) .....	rs. 2002 No. 60
c. 9 .....	ad. 1999 No. 303
Note to c. 9 .....	rs. 2002 No. 60
c. 10 .....	ad. 1999 No. 303
	am. 2000 No. 133
Note to c. 10(4) .....	rs. 2002 No. 60
c. 11 .....	ad. 1999 No. 303
	am. 2002 No. 60; 2008 No. 224
<b>Schedule 20</b>	
Heading to Schedule 20 .....	ad. 2000 No. 133
	rs. 2000 No. 238
Note to Schedule 20 .....	rep. 2000 No. 238
c. 1 .....	ad. 2000 No. 238
c. 2 .....	ad. 2000 No. 238
	am. 2003 No. 226; 2007 No. 263
c. 3 .....	ad. 2000 No. 238
c. 4 .....	ad. 2000 No. 238
c. 5 .....	ad. 2000 No. 238
c. 6 .....	ad. 2000 No. 238
c. 7 .....	ad. 2000 No. 238
c. 8 .....	ad. 2000 No. 238
Note to c. 8 .....	rs. 2002 No. 60
c. 9 .....	ad. 2000 No. 238
Note to c. 9 .....	rs. 2002 No. 60
c. 10 .....	ad. 2000 No. 238
Note to c. 10(1) .....	rs. 2002 No. 60
c. 11 .....	ad. 2000 No. 238
Note to c. 11(1) .....	rs. 2002 No. 60
c. 12 .....	ad. 2000 No. 238



## Endnote 4—Amendment history

Provision affected	How affected
	am. 2002 No. 60; 2008 No. 224
<b>Schedule 21</b>	
Heading to Schedule 21 .....	ad. 2000 No. 133
	rs. 2000 No. 238
Note to Schedule 21 .....	rep. 2000 No. 238
c. 1 .....	ad. 2000 No. 238
c. 2 .....	ad. 2000 No. 238
	am. 2003 No. 29; No 53, 2015
c. 3 .....	ad. 2000 No. 238
c. 4 .....	ad. 2000 No. 238
c. 5 .....	ad. 2000 No. 238
	rs. 2002 No. 288
c. 6 .....	ad. 2000 No. 238
	rs. 2002 No. 288
	am. 2006 No. 112
Note to c. 6 .....	rs. 2002 No. 60
c. 7 .....	ad. 2000 No. 238
	rs. 2002 No. 288
Note to c. 7 .....	rs. 2002 No. 60
c. 8 .....	ad. 2000 No. 238
	rs. 2002 No. 288
c. 9 .....	ad. 2000 No. 238
	am No 53, 2015; No. 223, 2015
Note to c. 9(1) .....	rs. 2002 No. 60; 2006 No. 112
Note to c. 9(2) .....	ad. 2006 No. 112
c. 10 .....	ad. 2000 No. 238
Note to c. 10 .....	rs. 2002 No. 60
c. 11 .....	ad. 2000 No. 238
	am. 2002 No. 288
Note to c. 11(1) .....	rs. 2002 No. 60
c. 11A .....	ad. 2006 No. 112
	am No. 223, 2015
c. 11B .....	ad. 2006 No. 112
c. 11C .....	ad. 2006 No. 112
c. 11D .....	ad. 2006 No. 112
c. 11E .....	ad. 2006 No. 112
c. 12 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2008 No. 224
c. 13 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2008 No. 224

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
c. 14.....	ad. 2000 No. 238 am. 2002 No. 60; 2008 No. 224
c. 15.....	ad. 2000 No. 238
c. 16.....	ad. 2000 No. 238 am. 2002 No. 60
c. 17.....	ad. 2006 No. 112
<b>Schedule 22</b>	
Schedule 22 .....	ad. 2000 No. 133
<b>Part 1</b>	
Part 1 .....	ad. 2000 No. 133
Note to Part 1.....	rep. 2000 No. 238
c. 1.1.....	ad. 2000 No. 133 am. 2002 No. 108; 2003 No. 12; 2007 No. 263
<b>Part 2</b>	
Part 2 .....	ad. 2000 No. 238
c. 2.1.....	ad. 2000 No. 238
c. 2.2.....	ad. 2000 No. 238
c. 2.3.....	ad. 2000 No. 238
c. 2.4.....	ad. 2000 No. 238
c. 2.5.....	ad. 2000 No. 238
c. 2.6.....	ad. 2000 No. 238
Note to c. 2.6 .....	rs. 2002 No. 60
c. 2.7.....	ad. 2000 No. 238
Note to c. 2.7 .....	rs. 2002 No. 60
c. 2.8.....	ad. 2000 No. 238
Note to c. 2.8 .....	ad. 2002 No. 60
c. 2.9.....	ad. 2000 No. 238 am. 2002 No. 60; 2008 No. 224
<b>Part 3</b>	
Part 3 .....	ad. 2000 No. 238
c. 3.1.....	ad. 2000 No. 238
c. 3.2.....	ad. 2000 No. 238 am. 2002 No. 156; 2005 No. 94
c. 3.3.....	ad. 2000 No. 238
c. 3.4.....	ad. 2000 No. 238
Heading to c. 3.5.....	rs. 2005 No. 94
c. 3.5.....	ad. 2000 No. 238 am. 2005 No. 94
Heading to c. 3.6.....	rs. 2005 No. 94
c. 3.6.....	ad. 2000 No. 238

## Endnote 4—Amendment history

Provision affected	How affected
	am. 2005 No. 94
Note to c. 3.6(1) .....	rs. 2002 No. 60
Heading to c. 3.7.....	rs. 2005 No. 94
c. 3.7.....	ad. 2000 No. 238
	am. 2005 No. 94
Note to c. 3.7 .....	rs. 2002 No. 60
Heading to c. 3.8.....	rs. 2005 No. 94
c. 3.8.....	ad. 2000 No. 238
	am. 2005 No. 94
Note to c. 3.8(1) .....	rs. 2002 No. 60
Note to c. 3.8(2) .....	rs. 2002 No. 60
c. 3.9.....	ad. 2000 No. 238
c. 3.10.....	ad. 2000 No. 238
	am. 2002 Nos. 60 and 156; 2005 No. 94
Note to c. 3.10(1) .....	rs. 2002 No. 60
Note to c. 3.10(2) .....	rs. 2002 No. 60
Note to c. 3.10(3) .....	rs. 2002 No. 60
Note to c. 3.10(4) .....	rs. 2002 No. 60
c. 3.11.....	ad. 2000 No. 238
Note to c. 3.11 .....	rs. 2002 No. 60
c. 3.12.....	ad. 2000 No. 238
Note to c. 3.12 .....	rs. 2002 No. 60
c. 3.13.....	ad. 2000 No. 238
Note to c. 3.13 .....	rs. 2002 No. 60
c. 3.14.....	ad. 2000 No. 238
Note to c. 3.14 .....	rs. 2002 No. 60
Heading to c. 3.15.....	rs. 2005 No. 94
c. 3.15.....	ad. 2000 No. 238
	am. 2005 No. 94; 2008 No. 217
c. 3.16.....	ad. 2000 No. 238
c. 3.17.....	ad. 2000 No. 238
c. 3.18.....	ad. 2000 No. 238
	am. 2005 No. 94
Heading to c. 3.19.....	rs. 2005 No. 94
c. 3.19.....	ad. 2000 No. 238
	am. 2005 No. 94
Note to c. 3.19 .....	ad. 2002 No. 60
c. 3.20.....	ad. 2000 No. 238
c. 3.21.....	ad. 2000 No. 238
	am. 2002 No. 60; 2005 No. 94; 2008 No. 224

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
c. 3.22 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2005 No. 94; 2008 No. 224
c. 3.23 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2005 No. 94; 2008 No. 224
c. 3.24 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2005 No. 94; 2008 No. 224
c. 3.25 .....	ad. 2000 No. 238
<b>Part 4</b>	
Part 4 .....	ad. 2000 No. 238
c. 4.1 .....	ad. 2000 No. 238
c. 4.2 .....	ad. 2000 No. 238
	am. 2007 No.27
Note 2 to c. 4.2 .....	am. 2007 No. 263
c. 4.3 .....	ad. 2000 No. 238
c. 4.3A .....	ad. 2007 No.27
c. 4.3B .....	ad. 2007 No. 27
c. 4.3C .....	ad. 2007 No. 27
c. 4.4 .....	ad. 2000 No. 238
c. 4.5 .....	ad. 2000 No. 238
	rs. 2007 No. 27
c. 4.6 .....	ad. 2000 No. 238
	am. 2007 No. 27
Note to c. 4.6(1) .....	rs. 2002 No. 60
c. 4.7 .....	ad. 2000 No. 238
Note to c. 4.7 .....	ad. 2002 No. 60
c. 4.8 .....	ad. 2000 No. 238
	rs. 2007 No. 27
c. 4.9 .....	ad. 2000 No. 238
Note to c. 4.9 .....	rs. 2002 No. 60
c. 4.10 .....	ad. 2000 No. 238
Note to c. 4.10 .....	ad. 2002 No. 60
c. 4.11 .....	ad. 2000 No. 238
	rs. 2007 No. 27
Note to c. 4.11 .....	ad. 2002 No. 60
c. 4.12 .....	ad. 2000 No. 238
	am. 2007 No. 27
c. 4.13 .....	ad. 2000 No. 238
	am. 2007 No. 27
c. 4.14 .....	ad. 2000 No. 238
c. 4.15 .....	ad. 2000 No. 238

## Endnote 4—Amendment history

Provision affected	How affected
c. 4.16 .....	ad. 2000 No. 238
Note to c. 4.16 .....	ad. 2002 No. 60
c. 4.17 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2007 No. 27; 2008 No. 224
c. 4.18 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2007 No. 27; 2008 No. 224
c. 4.19 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2008 No. 224
c. 4.20 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2007 No. 27; 2008 No. 224
c. 4.20A .....	ad. 2007 No. 27; 2008 No. 224
c. 4.21 .....	ad. 2000 No. 238
<b>Part 5</b>	
Part 5 .....	ad. 2000 No. 238
c. 5.1 .....	ad. 2000 No. 238
c. 5.2 .....	ad. 2000 No. 238
c. 5.3 .....	ad. 2000 No. 238
	rs. 2011 No. 242
c. 5.4 .....	ad. 2000 No. 238
c. 5.5 .....	ad. 2000 No. 238
c. 5.6 .....	ad. 2000 No. 238
	rs. 2011 No. 242
c. 5.7 .....	ad. 2000 No. 238
Note to c. 5.7 .....	rs. 2002 No. 60
c. 5.8 .....	ad. 2000 No. 238
	rs. 2011 No. 242
Note to c. 5.8 .....	rs. 2002 No. 60
c. 5.9 .....	ad. 2000 No. 238
Note to c. 5.9 .....	rs. 2002 No. 60
c. 5.10 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2008 No. 224
<b>Part 6</b>	
Part 6 .....	ad. 2000 No. 238
c. 6.1 .....	ad. 2000 No. 238
c. 6.2 .....	ad. 2000 No. 238
c. 6.3 .....	ad. 2000 No. 238
c. 6.4 .....	ad. 2000 No. 238
c. 6.5 .....	ad. 2000 No. 238
Heading to c. 6.6 .....	rs. 2008 No. 217
c. 6.6 .....	ad. 2000 No. 238

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
c. 6.7 .....	ad. 2000 No. 238
	rs. 2008 No. 217
Note to c. 6.7 .....	rs. 2002 No. 60
	rep. 2008 No. 217
c. 6.8 .....	ad. 2000 No. 238
	rs. 2008 No. 217
Note to c. 6.8 .....	rs. 2002 No. 60; 2008 No. 217
c. 6.8A .....	ad. 2008 No. 217
c. 6.8B .....	ad. 2008 No. 217
c. 6.8C .....	ad. 2008 No. 217
c. 6.9 .....	ad. 2000 No. 238
	am. 2008 No. 217
Note to c. 6.9 .....	rs. 2002 No. 60
c. 6.9A .....	ad. 2008 No. 217
c. 6.9B .....	ad. 2008 No. 217
c. 6.9C .....	ad. 2008 No. 217
c. 6.9D .....	ad. 2008 No. 217
c. 6.9E .....	ad. 2008 No. 217
c. 6.9F .....	ad. 2008 No. 217
c. 6.10 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2008 No. 224
c. 6.11 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2008 No. 224
c. 6.12 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2008 No. 224
c. 6.13 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2008 No. 224
c. 6.14 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2008 No. 224
c. 6.15 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2008 No. 224
c. 6.16 .....	ad. 2000 No. 238
<b>Part 7</b>	
Part 7 .....	ad. 2000 No. 238
c. 7.1 .....	ad. 2000 No. 238
c. 7.2 .....	ad. 2000 No. 238
c. 7.3 .....	ad. 2000 No. 238
c. 7.4 .....	ad. 2000 No. 238
c. 7.5 .....	ad. 2000 No. 238
	rs. 2006 No. 193

## Endnote 4—Amendment history

Provision affected	How affected
Heading to c. 7.6.....	rs. 2006 No. 193
c. 7.6.....	ad. 2000 No. 238
	am. 2006 No. 193
Note to c. 7.6(1) .....	rs. 2002 No. 60
c. 7.7 .....	ad. 2000 No. 238
	rs. 2006 No. 193
Note to c. 7.7 .....	rs. 2002 No. 60
Heading to c. 7.8.....	rs. 2006 No. 193
c. 7.8.....	ad. 2000 No. 238
	am. 2006 No. 193
Note to c. 7.8 .....	ad. 2002 No. 60
Heading to c. 7.9.....	rs. 2006 No. 193
c. 7.9.....	ad. 2000 No. 238
	am. 2006 No. 193
Note to c. 7.9 .....	ad. 2002 No. 60
c. 7.10.....	ad. 2000 No. 238
	rs. 2006 No. 193
c. 7.11.....	ad. 2000 No. 238
	am. 2006 No. 193
Note to c. 7.11(1) .....	rs. 2002 No. 60
Note to c. 7.11(2) .....	rs. 2002 No. 60
Note to c. 7.11(3) .....	rs. 2002 No. 60
Note to c. 7.11(4) .....	rs. 2002 No. 60
c. 7.12.....	ad. 2000 No. 238
Note to c. 7.12 .....	rs. 2002 No. 60
c. 7.13.....	ad. 2000 No. 238
Note to c. 7.13(1) .....	rs. 2002 No. 60
c. 7.14.....	ad. 2000 No. 238
Note to c. 7.14(1) .....	rs. 2002 No. 60
c. 7.15.....	ad. 2000 No. 238
Note to c. 7.15(1) .....	rs. 2002 No. 60
Heading to c. 7.16.....	rs. 2006 No. 193
c. 7.16.....	ad. 2000 No. 238
	am. 2006 No. 193; 2008 No. 217
c. 7.17.....	ad. 2000 No. 238
c. 7.18.....	ad. 2000 No. 238
c. 7.19.....	ad. 2000 No. 238
	am. 2006 No. 193
Heading to c. 7.20.....	rs. 2006 No. 193
c. 7.20.....	ad. 2000 No. 238

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
	am. 2006 No. 193
Note to c. 7.20 .....	ad. 2002 No. 60
c. 7.21 .....	ad. 2000 No. 238
c. 7.22 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2006 No. 193; 2008 No. 224
c. 7.23 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2006 No. 193; 2008 No. 224
c. 7.24 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2006 No. 193; 2008 No. 224
c. 7.25 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2006 No. 193; 2008 No. 224
c. 7.26 .....	ad. 2000 No. 238
<b>Part 8</b>	
Part 8 .....	ad. 2000 No. 238
c. 8.1 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 8.2 .....	ad. 2000 No. 238
	rs. 2000 No. 264
	am. 2006 No. 193
c. 8.3 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 8.3A .....	ad. 2006 No. 193
c. 8.3B .....	ad. 2006 No. 193
c. 8.4 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 8.5 .....	ad. 2000 No. 238
	rs. 2000 No. 264; 2006 No. 193
c. 8.6 .....	ad. 2000 No. 238
	rs. 2000 No. 264; 2006 No. 193
Note to c. 8.6 .....	rs. 2002 No. 60
c. 8.6A .....	ad. 2006 No. 193
c. 8.6B .....	ad. 2006 No. 193
c. 8.6C .....	ad. 2006 No. 193
Heading to c. 8.7 .....	rs. 2006 No. 193
c. 8.7 .....	ad. 2000 No. 238
	rs. 2000 No. 264
Note to c. 8.7 .....	rs. 2002 No. 60
c. 8.8 .....	ad. 2000 No. 238
	am. 2006 No. 193
	rs. 2000 No. 264



## Endnote 4—Amendment history

Provision affected	How affected
Note to c. 8.8 .....	rs. 2002 No. 60
c. 8.8A .....	ad. 2006 No. 193
c. 8.8B .....	ad. 2006 No. 193
c. 8.8C .....	ad. 2006 No. 193
c. 8.8D .....	ad. 2006 No. 193
c. 8.8E .....	ad. 2006 No. 193
c. 8.9 .....	ad. 2000 No. 238
	rs. 2000 No. 264
	am. 2002 No. 60; 2006 No. 193; 2008 No. 224
c. 8.10 .....	ad. 2006 No. 193
<b>Part 9</b>	
Part 9 .....	ad. 2000 No. 238
c. 9.1 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 9.2 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 9.3 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 9.4 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 9.5 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 9.6 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 9.7 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 9.8 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 9.9 .....	ad. 2000 No. 238
	rs. 2000 No. 264
	am. 2008 No. 217
Note to c. 9.9(1) .....	rs. 2002 No. 60
c. 9.10 .....	ad. 2000 No. 238
	rs. 2000 No. 264
Note to c. 9.10 .....	ad. 2002 No. 60
c. 9.11 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 9.12 .....	ad. 2000 No. 238

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
	rs. 2000 No. 264
	am. 2008 No. 217
Note to c. 9.12 .....	rs. 2002 No. 60
	rep. 2008 No. 217
Note 1 to c. 9.12 .....	ad. 2008 No. 217
Note 2 to c. 9.12 .....	ad. 2008 No. 217
c. 9.13 .....	ad. 2000 No. 238
	rs. 2000 No. 264
Note to c. 9.13 .....	rs. 2002 No. 60
c. 9.14 .....	ad. 2000 No. 238
	rs. 2000 No. 264
Note to c. 9.14 .....	rs. 2002 No. 60
c. 9.15 .....	ad. 2000 No. 238
	rs. 2000 No. 264; 2008 No. 217
c. 9.16 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 9.17 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 9.18 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 9.19 .....	ad. 2000 No. 238
	rs. 2000 No. 264
Note to c. 9.19 .....	ad. 2002 No. 60
c. 9.20 .....	ad. 2000 No. 238
	rs. 2000 No. 264
	am. 2002 No. 60; 2008 No. 224
c. 9.21 .....	ad. 2000 No. 238
	rs. 2000 No. 264
	am. 2002 No. 60; 2008 No. 224
c. 9.22 .....	ad. 2000 No. 238
	rs. 2000 No. 264
	am. 2002 No. 60; 2008 No. 224
c. 9.23 .....	ad. 2000 No. 238
	rs. 2000 No. 264
	am. 2002 No. 60; 2008 No. 224
c. 9.24 .....	ad. 2000 No. 238
	rs. 2000 No. 264
	am. 2002 No. 60; 2008 No. 224
c. 9.25 .....	ad. 2000 No. 238
	rs. 2000 No. 264

## Endnote 4—Amendment history

Provision affected	How affected
<b>Part 10</b>	
Part 10 .....	ad. 2000 No. 238
c. 10.1 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 10.2 .....	ad. 2000 No. 238
	rs. 2000 No. 264
	am. 2002 No. 291; 2007 No. 286
c. 10.3 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 10.4 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 10.5 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 10.6 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 10.7 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 10.8 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 10.9 .....	ad. 2000 No. 238
	rs. 2000 No. 264
c. 10.10 .....	ad. 2000 No. 238
	rs. 2000 No. 264
Note to c. 10.10 .....	rs. 2002 No. 60
c. 10.11 .....	ad. 2000 No. 238
	rs. 2000 No. 264
Note to c. 10.11(1) .....	rs. 2002 No. 60
Note 1 to c. 10.11(2) .....	rs. 2002 No. 60
c. 10.12 .....	ad. 2000 No. 238
	rs. 2000 No. 264; 2002 No. 291
	am. 2007 No. 286
Note to c. 10.12(1) .....	rs. 2002 No. 60
	rep. 2007 No. 286
c. 10.13 .....	ad. 2000 No. 238
	rs. 2000 No. 264
	am. 2002 No. 60; 2007 No. 286; 2008 No. 224
c. 10.14 .....	ad. 2000 No. 238
	rs. 2000 No. 264
	am. 2002 Nos. 60 and 291; 2007 No. 286; 2008 No. 224
c. 10.15 .....	ad. 2000 No. 238

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
	rs. 2000 No. 264
	am. 2002 Nos. 60 and 291; 2007 No. 286; 2008 No. 224
<b>Part 11</b>	
Part 11 .....	ad. 2000 No. 238
c. 11.1 .....	ad. 2000 No. 238
c. 11.2 .....	ad. 2000 No. 238
c. 11.3 .....	ad. 2000 No. 238
c. 11.4 .....	ad. 2000 No. 238
c. 11.5 .....	ad. 2000 No. 238
	rs. 2006 No. 193
Heading to c. 11.6 .....	rs. 2006 No. 193
c. 11.6 .....	ad. 2000 No. 238
	am. 2006 No. 193
Note to c. 11.6(1) .....	rs. 2002 No. 60
c. 11.7 .....	ad. 2000 No. 238
	rs. 2006 No. 193
Note to c. 11.7 .....	rs. 2002 No. 60; 2006 No. 193
Heading to c. 11.8 .....	rs. 2006 No. 193
c. 11.8 .....	ad. 2000 No. 238
	am. 2006 No. 193
Note to c. 11.8 .....	ad. 2002 No. 60
c. 11.9 .....	ad. 2000 No. 238
	rs. 2006 No. 193
c. 11.10 .....	ad. 2000 No. 238
	am. 2006 No. 193
Note to c. 11.10(1) .....	rs. 2002 No. 60
Note to c. 11.10(2) .....	rs. 2002 No. 60
Note to c. 11.10(3) .....	rs. 2002 No. 60
Note to c. 11.10(4) .....	rs. 2002 No. 60
c. 11.11 .....	ad. 2000 No. 238
Note to c. 11.11 .....	rs. 2002 No. 60
c. 11.12 .....	ad. 2000 No. 238
Note to c. 11.12 .....	rs. 2002 No. 60
c. 11.13 .....	ad. 2000 No. 238
Note to c. 11.13 .....	rs. 2002 No. 60
c. 11.14 .....	ad. 2000 No. 238
Note to c. 11.14 .....	rs. 2002 No. 60
Heading to c. 11.15 .....	rs. 2006 No. 193
c. 11.15 .....	ad. 2000 No. 238
	am. 2006 No. 193

## Endnote 4—Amendment history

Provision affected	How affected
c. 11.16.....	ad. 2000 No. 238
c. 11.17.....	ad. 2000 No. 238
c. 11.18.....	ad. 2000 No. 238
	am. 2006 No. 193
Heading to c. 11.19.....	rs. 2006 No. 193
c. 11.19.....	ad. 2000 No. 238
	am. 2006 No. 193
Note to c. 11.19 .....	ad. 2002 No. 60
c. 11.20.....	ad. 2000 No. 238
c. 11.21.....	ad. 2000 No. 238
	am. 2002 No. 60; 2006 No. 193; 2008 No. 224
c. 11.22.....	ad. 2000 No. 238
	am. 2002 No. 60; 2006 No. 193; 2008 No. 224
c. 11.23.....	ad. 2000 No. 238
	am. 2002 No. 60; 2006 No. 193; 2008 No. 224
c. 11.24.....	ad. 2000 No. 238
	am. 2002 No. 60; 2006 No. 193; 2008 No. 224
c. 11.25.....	ad. 2000 No. 238
<b>Part 12</b>	
Part 12 .....	ad. 2000 No. 133
Note to Part 12.....	rep. 2000 No. 238(as am. by 2000 No. 264)
c. 12.1.....	ad. 2000 No. 133
c. 12.2.....	ad. 2000 No. 133
	am. 2006 No. 324
c. 12.3.....	ad. 2000 No. 133
c. 12.4.....	ad. 2000 No. 133
	am. 2006 No. 324
c. 12.5.....	ad. 2000 No. 133
c. 12.6.....	ad. 2000 No. 133
	rs. 2006 No. 324
c. 12.7.....	ad. 2000 No. 133
	rs. 2006 No. 324
Note to c. 12.7 .....	ad. 2002 No. 60
c. 12.8.....	ad. 2000 No. 133
Note to c. 12.8 .....	ad. 2002 No. 60
c. 12.9.....	ad. 2000 No. 133
	am. 2000 No. 238; 2006 No. 324
Note to c. 12.9(1) .....	rs. 2002 No. 60
c. 12.10.....	ad. 2000 No. 133
	am. 2000 No. 238; 2002 No. 60

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
	rs. 2006 No. 324
	am 2008 No. 224
<b>Part 13</b>	
Part 13 .....	ad. 2000 No. 238
c. 13.1 .....	ad. 2000 No. 238
c. 13.2 .....	ad. 2000 No. 238
c. 13.3 .....	ad. 2000 No. 238
c. 13.4 .....	ad. 2000 No. 238
c. 13.5 .....	ad. 2000 No. 238
c. 13.6 .....	ad. 2000 No. 238
c. 13.7 .....	ad. 2000 No. 238
c. 13.8 .....	ad. 2000 No. 238
	rs. 2010 No. 94
c. 13.9 .....	ad. 2000 No. 238
	rs. 2010 No. 94
Note to c. 13.9 .....	rs. 2002 No. 60
	rep. 2010 No. 94
Heading to c. 13.10 .....	rs. 2010 No. 94
c. 13.10 .....	ad. 2000 No. 238
Note to c. 13.10 .....	ad. 2002 No. 60
c. 13.10A .....	ad. 2010 No. 94
c. 13.10B .....	ad. 2010 No. 94
c. 13.10C .....	ad. 2010 No. 94
c. 13.11 .....	ad. 2000 No. 238
	am. 2010 No. 94
Note to c. 13.11 .....	ad. 2010 No. 94
c. 13.12 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2008 No. 224; 2010 No. 94
c. 13.13 .....	ad. 2010 No. 94
c. 13.14 .....	ad. 2010 No. 94
c. 13.15 .....	ad. 2010 No. 94
c. 13.16 .....	ad. 2010 No. 94
c. 13.17 .....	ad. 2010 No. 94
c. 13.18 .....	ad. 2010 No. 94
<b>Part 14</b>	
Part 14 .....	ad. 2000 No. 238
c. 14.1 .....	ad. 2000 No. 238
c. 14.2 .....	ad. 2000 No. 238
c. 14.3 .....	ad. 2000 No. 238
c. 14.4 .....	ad. 2000 No. 238

## Endnote 4—Amendment history

Provision affected	How affected
c. 14.5.....	ad. 2000 No. 238
c. 14.6.....	ad. 2000 No. 238
c. 14.7.....	ad. 2000 No. 238
c. 14.8.....	ad. 2000 No. 238
c. 14.9.....	ad. 2000 No. 238
c. 14.10.....	ad. 2000 No. 238
c. 14.11.....	ad. 2000 No. 238
Note to c. 14.11(1) .....	rs. 2002 No. 60
c. 14.12.....	ad. 2000 No. 238
Note to c. 14.12 .....	rs. 2002 No. 60
c. 14.13.....	ad. 2000 No. 238
c. 14.14.....	ad. 2000 No. 238
Note to c. 14.14 .....	rs. 2002 No. 60
c. 14.15.....	ad. 2000 No. 238
Note to c. 14.15 .....	rs. 2002 No. 60
c. 14.16.....	ad. 2000 No. 238
Note to c. 14.16(1) .....	rs. 2002 No. 60
c. 14.17.....	ad. 2000 No. 238
c. 14.18.....	ad. 2000 No. 238
c. 14.19.....	ad. 2000 No. 238
c. 14.20.....	ad. 2000 No. 238
c. 14.21.....	ad. 2000 No. 238
Note to c. 14.21 .....	ad. 2002 No. 60
c. 14.22.....	ad. 2000 No. 238
	am. 2002 No. 60; 2008 No. 224
c. 14.23.....	ad. 2000 No. 238
	am. 2002 No. 60; 2008 No. 224
c. 14.24.....	ad. 2000 No. 238
	am. 2002 No. 60; 2008 No. 224
c. 14.25.....	ad. 2000 No. 238
	am. 2002 No. 60; 2008 No. 224
c. 14.26.....	ad. 2000 No. 238
<b>Part 15</b>	
Part 15 .....	ad. 2000 No. 238
c. 15.1.....	ad. 2000 No. 238
c. 15.2.....	ad. 2000 No. 238
	am. 2007 No. 37
c. 15.3.....	ad. 2000 No. 238
c. 15.4.....	ad. 2000 No. 238
c. 15.5.....	ad. 2000 No. 238

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
c. 15.6.....	ad. 2000 No. 238 am. 2002 No. 108
c. 15.7.....	ad. 2000 No. 238
Note to c. 15.7(1) .....	rs. 2002 No. 60
c. 15.8.....	ad. 2000 No. 238
Note to c. 15.8 .....	rs. 2002 No. 60
c. 15.9.....	ad. 2000 No. 238
c. 15.10.....	ad. 2000 No. 238
Note to c. 15.10 .....	rs. 2002 No. 60
c. 15.11.....	ad. 2000 No. 238
Note to c. 15.11 .....	rs. 2002 No. 60
c. 15.12.....	ad. 2000 No. 238
Note to c. 15.12 .....	rs. 2002 No. 60
c. 15.13.....	ad. 2000 No. 238
c. 15.14.....	ad. 2000 No. 238
c. 15.15.....	ad. 2000 No. 238
c. 15.16.....	ad. 2000 No. 238
c. 15.17.....	ad. 2000 No. 238
Note to c. 15.17 .....	ad. 2002 No. 60
c. 15.18.....	ad. 2000 No. 238 am. 2002 No. 60; 2008 No. 224
c. 15.19.....	ad. 2000 No. 238
<b>Part 16</b>	
Part 16 .....	ad. 2000 No. 238
c. 16.1.....	ad. 2000 No. 238
c. 16.2.....	ad. 2000 No. 238
c. 16.3.....	ad. 2000 No. 238
c. 16.4.....	ad. 2000 No. 238
c. 16.5.....	ad. 2000 No. 238
c. 16.6.....	ad. 2000 No. 238
c. 16.7.....	ad. 2000 No. 238
c. 16.8.....	ad. 2000 No. 238
c. 16.9.....	ad. 2000 No. 238
Note to c. 16.9 .....	rs. 2002 No. 60
c. 16.10.....	ad. 2000 No. 238
Note to c. 16.10 .....	rs. 2002 No. 60
c. 16.11.....	ad. 2000 No. 238
Note to c. 16.11(1) .....	rs. 2002 No. 60
c. 16.12.....	ad. 2000 No. 238 am. 2002 No. 60; 2008 No. 224



## Endnote 4—Amendment history

Provision affected	How affected
c. 16.13.....	ad. 2000 No. 238 am. 2002 No. 60; 2008 No. 224
<b>Part 17</b>	
Part 17.....	ad. 2000 No. 238
c. 17.1.....	ad. 2000 No. 238 am. 2002 No. 108; No 223, 2015
c. 17.2.....	ad. 2000 No. 238
c. 17.3.....	ad. 2000 No. 238
c. 17.4.....	ad. 2000 No. 238
c. 17.5.....	ad. 2000 No. 238
c. 17.6.....	ad. 2000 No. 238
c. 17.7.....	ad. 2000 No. 238
Note to c. 17.7(1).....	rs. 2002 No. 60
c. 17.8.....	ad. 2000 No. 238
Note to c. 17.8.....	rs. 2002 No. 60
c. 17.9.....	ad. 2000 No. 238
c. 17.10.....	ad. 2000 No. 238
Note to c. 17.10.....	rs. 2002 No. 60
c. 17.11.....	ad. 2000 No. 238
Note to c. 17.11.....	rs. 2002 No. 60
c. 17.12.....	ad. 2000 No. 238
c. 17.13.....	ad. 2000 No. 238
c. 17.14.....	ad. 2000 No. 238
c. 17.15.....	ad. 2000 No. 238
c. 17.16.....	ad. 2000 No. 238
c. 17.17.....	ad. 2000 No. 238
Note to c. 17.17.....	rs. 2002 No. 60
c. 17.18.....	ad. 2000 No. 238 am. 2002 No. 60; No 223, 2015; 2008 No. 224
c. 17.19.....	ad. 2000 No. 238
<b>Part 18</b>	
Part 18.....	ad. 2001 No. 261
c. 18.1.....	ad. 2001 No. 261
c. 18.2.....	ad. 2001 No. 261
c. 18.3.....	ad. 2001 No. 261
c. 18.4.....	ad. 2001 No. 261
c. 18.5.....	ad. 2001 No. 261
c. 18.6.....	ad. 2001 No. 261
c. 18.7.....	ad. 2001 No. 261
c. 18.8.....	ad. 2001 No. 261

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
c. 18.8A .....	ad. 2007 No. 135
.....	am. 2011 No. 42
c. 18.8B .....	ad. 2007 No. 135
c. 18.8C .....	ad. 2007 No. 135
	am. 2011 No. 42; No 56, 2014
c. 18.9 .....	ad. 2001 No. 261
c. 18.10 .....	ad. 2001 No. 261
Note to c. 18.10 .....	rs. 2002 No. 60
c. 18.11 .....	ad. 2001 No. 261
Note to c. 18.11 .....	rs. 2002 No. 60
c. 18.12 .....	ad. 2001 No. 261
Note to c. 18.12(1) .....	rs. 2002 No. 60
c. 18.13 .....	ad. 2001 No. 261
Note to c. 18.13 .....	rs. 2002 No. 60
c. 18.14 .....	ad. 2001 No. 261
	am 2008 No. 224
c. 18.15 .....	ad. 2001 No. 261
Note 4 to c. 18.15(2) .....	ad. 2008 No. 224
c. 18.16 .....	ad. 2001 No. 261
Note 4 to c. 18.16(3) .....	ad. 2008 No. 224
c. 18.17 .....	ad. 2007 No. 135
<b>Part 19</b>	
Part 19 .....	ad. 2002 No. 108
c. 19.1 .....	ad. 2002 No. 108
c. 19.2 .....	ad. 2002 No. 108
c. 19.3 .....	ad. 2002 No. 108
c. 19.4 .....	ad. 2002 No. 108
c. 19.5 .....	ad. 2002 No. 108
c. 19.6 .....	ad. 2002 No. 108
c. 19.7 .....	ad. 2002 No. 108
c. 19.8 .....	ad. 2002 No. 108
c. 19.9 .....	ad. 2002 No. 108
c. 19.10 .....	ad. 2002 No. 108
c. 19.11 .....	ad. 2002 No. 108
c. 19.12 .....	ad. 2002 No. 108
c. 19.13 .....	ad. 2002 No. 108
c. 19.14 .....	ad. 2002 No. 108
c. 19.15 .....	ad. 2002 No. 108
c. 19.16 .....	ad. 2002 No. 108

## Endnote 4—Amendment history

Provision affected	How affected
c. 19.17.....	ad. 2002 No. 108
c. 19.18.....	ad. 2002 No. 108
c. 19.19.....	ad. 2002 No. 108
Note 3 to c. 19.19(4) .....	ad. 2008 No. 224
c. 19.20.....	ad. 2002 No. 108
<b>Part 20</b>	
Part 20 .....	ad. 2002 No. 193
c. 20.1 .....	ad. 2002 No. 193
c. 20.2 .....	ad. 2002 No. 193
c. 20.3 .....	ad. 2002 No. 193
c. 20.4 .....	ad. 2002 No. 193
c. 20.5 .....	ad. 2002 No. 193
c. 20.6 .....	ad. 2002 No. 193
c. 20.7 .....	ad. 2002 No. 193
c. 20.8 .....	ad. 2002 No. 193
c. 20.9 .....	ad. 2002 No. 193
c. 20.10.....	ad. 2002 No. 193
c. 20.11.....	ad. 2002 No. 193
c. 20.12.....	ad. 2002 No. 193
c. 20.13.....	ad. 2002 No. 193
	am 2008 No. 224
c. 20.14.....	ad. 2002 No. 193
	am 2008 No. 224
c. 20.15.....	ad. 2002 No. 193
	am 2008 No. 224
c. 20.16.....	ad. 2002 No. 193
	am 2008 No. 224
<b>Part 21</b>	
Part 21 .....	ad. 2003 No. 140
c. 21.1 .....	ad. 2003 No. 140
c. 21.2 .....	ad. 2003 No. 140
c. 21.3 .....	ad. 2003 No. 140
c. 21.4 .....	ad. 2003 No. 140
c. 21.5 .....	ad. 2003 No. 140
c. 21.6 .....	ad. 2003 No. 140
c. 21.7 .....	ad. 2003 No. 140
c. 21.8 .....	ad. 2003 No. 140
c. 21.9 .....	ad. 2003 No. 140
c. 21.10.....	ad. 2003 No. 140
c. 21.11.....	ad. 2003 No. 140

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
c. 21.12.....	ad. 2003 No. 140
c. 21.13.....	ad. 2003 No. 140
c. 21.14.....	ad. 2003 No. 140
	am 2008 No. 224
c. 21.15.....	ad. 2003 No. 140
	am 2008 No. 224
c. 21.16.....	ad. 2003 No. 140
	am 2008 No. 224
c. 21.17.....	ad. 2003 No. 140
	am 2008 No. 224
<b>Part 22</b>	
Part 22.....	ad. 2003 No. 305
c. 22.1.....	ad. 2003 No. 305
c. 22.2.....	ad. 2003 No. 305
	ed C74
c. 22.3.....	ad. 2003 No. 305
c. 22.4.....	ad. 2003 No. 305
c. 22.5.....	ad. 2003 No. 305
c. 22.6.....	ad. 2003 No. 305
c. 22.7.....	ad. 2003 No. 305
c. 22.8.....	ad. 2003 No. 305
c. 22.9.....	ad. 2003 No. 305
c. 22.10.....	ad. 2003 No. 305
c. 22.11.....	ad. 2003 No. 305
c. 22.12.....	ad. 2003 No. 305
c. 22.13.....	ad. 2003 No. 305
c. 22.14.....	ad. 2003 No. 305
c. 22.15.....	ad. 2003 No. 305
c. 22.16.....	ad. 2003 No. 305
c. 22.17.....	ad. 2003 No. 305
c. 22.18.....	ad. 2003 No. 305
<b>Part 23</b>	
Part 23.....	ad. 2003 No. 334
c. 23.1.....	ad. 2003 No. 334
c. 23.2.....	ad. 2003 No. 334
c. 23.3.....	ad. 2003 No. 334
c. 23.4.....	ad. 2003 No. 334
c. 23.5.....	ad. 2003 No. 334
c. 23.6.....	ad. 2003 No. 334
c. 23.7.....	ad. 2003 No. 334

## Endnote 4—Amendment history

Provision affected	How affected
c. 23.8.....	ad. 2003 No. 334
c. 23.9.....	ad. 2003 No. 334
	rs. 2006 No. 193
Heading to c. 23.10.....	rs. 2006 No. 193
c. 23.10.....	ad. 2003 No. 334
	am. 2006 No. 193
c. 23.11.....	ad. 2003 No. 334
	rs. 2006 No. 193
c. 23.12.....	ad. 2003 No. 334
	rs. 2006 No. 193
c. 23.13.....	ad. 2003 No. 334
c. 23.14.....	ad. 2003 No. 334
c. 23.15.....	ad. 2003 No. 334
	am. 2006 No. 193
c. 23.16.....	ad. 2003 No. 334
	am. 2006 No. 193
c. 23.17.....	ad. 2003 No. 334
	am. 2006 No. 193
c. 23.18.....	ad. 2003 No. 334
	am. 2006 No. 193
<b>Part 24</b>	
Part 24.....	ad. 2004 No. 105
c. 24.1.....	ad. 2004 No. 105
c. 24.2.....	ad. 2004 No. 105
c. 24.3.....	ad. 2004 No. 105
c. 24.4.....	ad. 2004 No. 105
c. 24.5.....	ad. 2004 No. 105
c. 24.6.....	ad. 2004 No. 105
	am. 2006 No. 193
c. 24.7.....	ad. 2004 No. 105
c. 24.8.....	ad. 2004 No. 105
c. 24.9.....	ad. 2004 No. 105
	am. 2006 No. 193
c. 24.10.....	ad. 2004 No. 105
c. 24.11.....	ad. 2004 No. 105
c. 24.12.....	ad. 2004 No. 105
c. 24.13.....	ad. 2004 No. 105
c. 24.14.....	ad. 2004 No. 105
c. 24.15.....	ad. 2004 No. 105
c. 24.16.....	ad. 2004 No. 105

## Endnotes

### Endnote 4—Amendment history

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Provision affected	How affected
<b>Part 25</b>	
Part 25 .....	ad. 2006 No. 111
c. 25.1 .....	ad. 2006 No. 111
c. 25.2 .....	ad. 2006 No. 111
c. 25.3 .....	ad. 2006 No. 111
c. 25.4 .....	ad. 2006 No. 111
c. 25.5 .....	ad. 2006 No. 111
c. 25.6 .....	ad. 2006 No. 111
c. 25.7 .....	ad. 2006 No. 111
c. 25.8 .....	ad. 2006 No. 111
c. 25.9 .....	ad. 2006 No. 111
c. 25.10 .....	ad. 2006 No. 111
c. 25.11 .....	ad. 2006 No. 111
c. 25.12 .....	ad. 2006 No. 111
c. 25.13 .....	ad. 2006 No. 111
c. 25.14 .....	ad. 2006 No. 111
c. 25.15 .....	ad. 2006 No. 111
c. 25.16 .....	ad. 2006 No. 111
c. 25.17 .....	ad. 2006 No. 111
c. 25.18 .....	ad. 2006 No. 111
c. 25.19 .....	ad. 2006 No. 111
c. 25.20 .....	ad. 2006 No. 111
c. 25.21 .....	ad. 2006 No. 111
c. 25.22 .....	ad. 2006 No. 111
c. 25.23 .....	ad. 2006 No. 111
<b>Part 26</b>	
Part 26 .....	ad. 2006 No. 194
c. 26.1 .....	ad. 2006 No. 194
c. 26.2 .....	ad. 2006 No. 194
c. 26.3 .....	ad. 2006 No. 194
c. 26.4 .....	ad. 2006 No. 194
c. 26.5 .....	ad. 2006 No. 194
c. 26.6 .....	ad. 2006 No. 194
c. 26.7 .....	ad. 2006 No. 194
c. 26.8 .....	ad. 2006 No. 194
c. 26.9 .....	ad. 2006 No. 194
c. 26.10 .....	ad. 2006 No. 194
c. 26.11 .....	ad. 2006 No. 194
c. 26.12 .....	ad. 2006 No. 194
c. 26.13 .....	ad. 2006 No. 194

## Endnote 4—Amendment history

Provision affected	How affected
c. 26.14.....	ad. 2006 No. 194
c. 26.15.....	ad. 2006 No. 194
c. 26.16.....	ad. 2006 No. 194
c. 26.17.....	ad. 2006 No. 194
c. 26.18.....	ad. 2006 No. 194
c. 26.19.....	ad. 2006 No. 194
<b>Part 27</b>	
Part 27 .....	ad. 2008 No. 86
c. 27.1.....	ad. 2008 No. 86
c. 27.2.....	ad. 2008 No. 86
c. 27.3.....	ad. 2008 No. 86
c. 27.4.....	ad. 2008 No. 86
c. 27.5.....	ad. 2008 No. 86
c. 27.6.....	ad. 2008 No. 86
c. 27.7.....	ad. 2008 No. 86
c. 27.8.....	ad. 2008 No. 86
c. 27.9.....	ad. 2008 No. 86
c. 27.10.....	ad. 2008 No. 86
c. 27.11.....	ad. 2008 No. 86
c. 27.12.....	ad. 2008 No. 86
c. 27.13.....	ad. 2008 No. 86
c. 27.14.....	ad. 2008 No. 86
c. 27.15.....	ad. 2008 No. 86
c. 27.16.....	ad. 2008 No. 86
c. 27.17.....	ad. 2008 No. 86
c. 27.18.....	ad. 2008 No. 86
c. 27.19.....	ad. 2008 No. 86
c. 27.20.....	ad. 2008 No. 86
c. 27.21.....	ad. 2008 No. 86
<b>Part 28</b>	
Part 28 .....	ad. 2009 No. 76
c. 28.1.....	ad. 2009 No. 76
c. 28.2.....	ad. 2009 No. 76
c. 28.3.....	ad. 2009 No. 76
c. 28.4.....	ad. 2009 No. 76
c. 28.5.....	ad. 2009 No. 76
c. 28.6.....	ad. 2009 No. 76
c. 28.7.....	ad. 2009 No. 76
c. 28.8.....	ad. 2009 No. 76
c. 28.9.....	ad. 2009 No. 76

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
c. 28.10.....	ad. 2009 No. 76
c. 28.11.....	ad. 2009 No. 76
c. 28.12.....	ad. 2009 No. 76
c. 28.13.....	ad. 2009 No. 76
c. 28.14.....	ad. 2009 No. 76
c. 28.15.....	ad. 2009 No. 76
c. 28.16.....	ad. 2009 No. 76
c. 28.17.....	ad. 2009 No. 76
c. 28.18.....	ad. 2009 No. 76
c. 28.19.....	ad. 2009 No. 76
c. 28.20.....	ad. 2009 No. 76
c. 28.21.....	ad. 2009 No. 76
c. 28.22.....	ad. 2009 No. 76
c. 28.23.....	ad. 2009 No. 76
c. 28.24.....	ad. 2009 No. 76
c. 28.25.....	ad. 2009 No. 76
c. 28.26.....	ad. 2009 No. 76
<b>Part 29</b>	
Part 29.....	ad. No. 39, 2013
c. 29.1.....	ad. No. 39, 2013
c. 29.2.....	ad. No. 39, 2013
c. 29.3.....	ad. No. 39, 2013
c. 29.4.....	ad. No. 39, 2013
c. 29.5.....	ad. No. 39, 2013
c. 29.6.....	ad. No. 39, 2013
c. 29.7.....	ad. No. 39, 2013
c. 29.8.....	ad. No. 39, 2013
c. 29.9.....	ad. No. 39, 2013
c. 29.10.....	ad. No. 39, 2013
c. 29.11.....	ad. No. 39, 2013
c. 29.12.....	ad. No. 39, 2013
<b>Part 30</b>	
Part 30.....	ad No 223, 2015
c 30.1.....	ad No 223, 2015
c 30.2.....	ad No 223, 2015
c 30.3.....	ad No 223, 2015
c 30.4.....	ad No 223, 2015
c 30.5.....	ad No 223, 2015
c 30.6.....	ad No 223, 2015
c 30.7.....	ad No 223, 2015



## Endnote 4—Amendment history

Provision affected	How affected
c 30.8.....	ad No 223, 2015
c 30.9.....	ad No 223, 2015
c 30.10.....	ad No 223, 2015
c 30.11.....	ad No 223, 2015
c 30.12.....	ad No 223, 2015
c 30.13.....	ad No 223, 2015
c 30.14.....	ad No 223, 2015
c 30.15.....	ad No 223, 2015
c 30.16.....	ad No 223, 2015
c 30.17.....	ad No 223, 2015
c 30.18.....	ad No 223, 2015
c 30.19.....	ad No 223, 2015
c 30.20.....	ad No 223, 2015
<b>Part 31</b>	
Part 31.....	ad F2016L01823
c 31.1.....	ad F2016L01823
c 31.2.....	ad F2016L01823
c 31.3.....	ad F2016L01823
c 31.4.....	ad F2016L01823
c 31.5.....	ad F2016L01823
c 31.6.....	ad F2016L01823
c 31.7.....	ad F2016L01823
c 31.8.....	ad F2016L01823
c 31.9.....	ad F2016L01823
c 31.10.....	ad F2016L01823
c 31.11.....	ad F2016L01823
c 31.12.....	ad F2016L01823
c 31.13.....	ad F2016L01823
c 31.14.....	ad F2016L01823
c 31.15.....	ad F2016L01823
c 31.16.....	ad F2016L01823
c 31.17.....	ad F2016L01823
c 31.18.....	ad F2016L01823
<b>Schedule 23</b>	
Heading to Schedule 23.....	ad. 2000 No. 133 rs. 2000 No. 321
Note to Schedule 23.....	rep. 2000 No. 321
c. 1.....	ad. 2000 No. 321
c. 2.....	ad. 2000 No. 321 am. 2003 No. 29

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
c. 3 .....	ad. 2000 No. 321
c. 4 .....	ad. 2000 No. 321
c. 5 .....	ad. 2000 No. 321
c. 6 .....	ad. 2000 No. 321
Note to c. 6 .....	rs. 2002 No. 60
c. 7 .....	ad. 2000 No. 321
Note to c. 7(1) .....	rs. 2002 No. 60
Note to c. 7(2) .....	rs. 2002 No. 60
c. 8 .....	ad. 2000 No. 321
Note to c. 8(1) .....	rs. 2002 No. 60
c. 9 .....	ad. 2000 No. 321
	am. 2002 No. 60; 2008 No. 224
<b>Schedule 24</b>	
Schedule 24 .....	ad. 2000 No. 133
c. 1 .....	ad. 2000 No. 133
c. 2 .....	ad. 2000 No. 133
c. 3 .....	ad. 2000 No. 133
c. 4 .....	ad. 2000 No. 133
c. 5 .....	ad. 2000 No. 133
	rs. 2004 No. 356
c. 6 .....	ad. 2000 No. 133
	rs. 2004 No. 356
Note to c. 6 .....	rs. 2002 No. 60
c. 7 .....	ad. 2000 No. 133
Note to c. 7 .....	rs. 2002 No. 60
c. 8 .....	ad. 2000 No. 133
	am. 2004 No. 356
Note to c. 8(1) .....	rs. 2002 No. 60
c. 9 .....	ad. 2000 No. 133
	am. 2000 No. 238; 2002 No. 60
	rs. 2004 No. 356
<b>Schedule 25</b>	
Schedule 25 .....	ad. 2000 No. 133
c. 1 .....	ad. 2000 No. 133
c. 2 .....	ad. 2000 No. 133
	am. 2003 No. 29; 2004 No. 163
c. 3 .....	ad. 2000 No. 133
c. 4 .....	ad. 2000 No. 133
c. 5 .....	ad. 2000 No. 133
c. 6 .....	ad. 2000 No. 133

## Endnote 4—Amendment history

Provision affected	How affected
Note to c. 6 .....	rs. 2002 No. 60
c. 7 .....	ad. 2000 No. 133
Note to c. 7 .....	rs. 2002 No. 60
c. 8 .....	ad. 2000 No. 133
Note to c. 8(2) .....	rs. 2002 No. 60
c. 9 .....	ad. 2000 No. 133
	am. 2002 No. 60; 2008 No. 224
<b>Schedule 26</b>	
Schedule 26 .....	ad. 2000 No. 133
c. 1 .....	ad. 2000 No. 133
c. 2 .....	ad. 2000 No. 133
c. 3 .....	ad. 2000 No. 133
c. 4 .....	ad. 2000 No. 133
c. 5 .....	ad. 2000 No. 133
	rs. 2007 No. 209
c. 6 .....	ad. 2000 No. 133
Note to c. 6 .....	rs. 2002 No. 60
c. 7 .....	ad. 2000 No. 133
	rs. 2007 No. 209
Notes to c. 7(1), (2) .....	rs. 2002 No. 60
	rep. 2007 No. 209
c. 8 .....	ad. 2000 No. 133
Note to c. 8(1) .....	rs. 2002 No. 60
c. 9 .....	ad. 2000 No. 133
	am. 2000 No. 238; 2002 No. 60; 2008 No. 224
<b>Schedule 27</b>	
Schedule 27 .....	ad. 2000 No. 133
c. 1 .....	ad. 2000 No. 133
c. 2 .....	ad. 2000 No. 133
	am. 2002 No. 69; 2003 No. 29; 2004 No. 163
c. 3 .....	ad. 2000 No. 133
c. 4 .....	ad. 2000 No. 133
c. 5 .....	ad. 2000 No. 133
c. 6 .....	ad. 2000 No. 133
c. 7 .....	ad. 2000 No. 133
c. 8 .....	ad. 2000 No. 133
Note to c. 8(1) .....	rs. 2002 No. 60
Note to c. 8(2) .....	rs. 2002 No. 60
c. 9 .....	ad. 2000 No. 133
Note to c. 9(1) .....	rs. 2002 No. 60

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
Note to c. 9(2) .....	rs. 2002 No. 60
c. 10.....	ad. 2000 No. 133
Note to c. 10(1) .....	rs. 2002 No. 60
c. 11.....	ad. 2000 No. 133
c. 12.....	ad. 2000 No. 133
Note to c. 12 .....	rs. 2002 No. 60
c. 13.....	ad. 2000 No. 133
Note to c. 13 .....	rs. 2002 No. 60
c. 14.....	ad. 2000 No. 133
Note to c. 14(2) .....	rs. 2002 No. 60
c. 15.....	ad. 2000 No. 133
	am. 2000 No. 238; 2002 Nos. 60 and 69; 2008 No. 224
c. 16.....	ad. 2000 No. 133
	am. 2000 No. 238; 2002 Nos. 60 and 69; 2008 No. 224
c. 17.....	ad. 2000 No. 133
	am. 2002 No. 60
c. 18.....	ad. 2000 No. 133
	am. 2000 No. 238; 2002 Nos. 60 and 69; 2008 No. 224
c. 18A.....	ad. 2002 No. 69
	am 2008 No. 224
c. 19.....	ad. 2000 No. 133
	am. 2000 No. 238; 2002 Nos. 60 and 69
<b>Schedule 28</b>	
Heading to Schedule 28.....	ad. 2000 No. 133
	rs. 2000 No. 321
Note to Schedule 28.....	rep. 2000 No. 321
c. 1.....	ad. 2000 No. 321
c. 2.....	ad. 2000 No. 321
	am. 2003 No. 29
c. 3.....	ad. 2000 No. 321
c. 4.....	ad. 2000 No. 321
c. 5.....	ad. 2000 No. 321
c. 6.....	ad. 2000 No. 321
Note to c. 6.....	rs. 2002 No. 60
c. 7.....	ad. 2000 No. 321
Note to c. 7(1) .....	rs. 2002 No. 60
c. 8.....	ad. 2000 No. 321
Note to c. 8.....	rs. 2002 No. 60
c. 9.....	ad. 2000 No. 321
	am. 2002 No. 60; 2008 No. 224

## Endnote 4—Amendment history

Provision affected	How affected
<b>Schedule 29</b>	
Schedule 29 .....	ad. 1999 No. 303
Note to Schedule 29.....	rep. 2000 No. 133
c. 1 .....	ad. 1999 No. 303
c. 2 .....	ad. 1999 No. 303
	am. 2000 No. 238; 2003 No. 12; 2007 No. 263
c. 3 .....	ad. 1999 No. 303
c. 4 .....	ad. 1999 No. 303
c. 5 .....	ad. 1999 No. 303
c. 6 .....	ad. 1999 No. 303
c. 7 .....	ad. 1999 No. 303
	am. 2000 No. 133
c. 8 .....	ad. 1999 No. 303
Note 2 to c. 8(3) .....	rs. 2002 No. 60
c. 9 .....	ad. 1999 No. 303
Note to c. 9 .....	ad. 2002 No. 60
c. 10 .....	ad. 1999 No. 303
	am. 2000 No. 133
Note to c. 10(1) .....	ad. 2002 No. 60
Note to c. 10(4) .....	rep. 2002 No. 60
c. 11 .....	ad. 1999 No. 303
	am. 2002 No. 60; 2008 No. 224
<b>Schedule 30</b>	
Heading to Schedule 30 .....	ad. 2000 No. 133
	rs. 2008 No. 198
Note to Schedule 30 .....	rep. 2008 No. 198
c. 1 .....	ad. 2008 No. 198
c. 2 .....	ad. 2008 No. 198
c. 3 .....	ad. 2008 No. 198
c. 4 .....	ad. 2008 No. 198
c. 5 .....	ad. 2008 No. 198
c. 6 .....	ad. 2008 No. 198
c. 7 .....	ad. 2008 No. 198
c. 8 .....	ad. 2008 No. 198
c. 9 .....	ad. 2008 No. 198
c. 10 .....	ad. 2008 No. 198
<b>Schedule 31</b>	
Heading to Schedule 31 .....	ad. 2000 No. 133
	rs. 2001 No. 110
Note to Schedule 31 .....	rep. 2001 No. 110

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
c. 1 .....	ad. 2001 No. 110
c. 2 .....	ad. 2001 No. 110
	am. 2003 No. 29
c. 3 .....	ad. 2001 No. 110
c. 4 .....	ad. 2001 No. 110
c. 5 .....	ad. 2001 No. 110
c. 6 .....	ad. 2001 No. 110
c. 7 .....	ad. 2001 No. 110
Note 1 to c. 7 .....	rs. 2002 No. 60
c. 8 .....	ad. 2001 No. 110
Note to c. 8 .....	rs. 2002 No. 60
c. 9 .....	ad. 2001 No. 110
Note to c. 9 .....	rs. 2002 No. 60
c. 10 .....	ad. 2001 No. 110
	am. 2002 No. 60; 2008 No. 224
c. 11 .....	ad. 2001 No. 110
	am. 2002 No. 60
<b>Schedule 32</b>	
Schedule 32 .....	ad. 1999 No. 303
Note to Schedule 32 .....	rep. 2000 No. 133
c. 1 .....	ad. 1999 No. 303
c. 2 .....	ad. 1999 No. 303
	am. 2000 No. 133; 2003 No. 12; 2007 No. 263
c. 3 .....	ad. 1999 No. 303
c. 4 .....	ad. 1999 No. 303
c. 5 .....	ad. 1999 No. 303
c. 6 .....	ad. 1999 No. 303
c. 7 .....	ad. 1999 No. 303
	am. 2000 No. 133
	rs. 2005 No. 247
c. 8 .....	ad. 1999 No. 303
Note to c. 8 .....	rs. 2002 No. 60
c. 9 .....	ad. 1999 No. 303
Note to c. 9 .....	rs. 2002 No. 60
c. 10 .....	ad. 1999 No. 303
Note to c. 10 .....	rs. 2002 No. 60
c. 11 .....	ad. 1999 No. 303
	am. 2002 No. 60; 2008 No. 224
<b>Schedule 33</b>	
Heading to Schedule 33 .....	ad. 2000 No. 133

## Endnote 4—Amendment history

Provision affected	How affected
	rs. 2001 No. 62
Note to Schedule 33.....	rep. 2001 No. 62
c. 1.....	ad. 2001 No. 62
c. 2.....	ad 2001 No 62
	am 2010 No 112; Act No 115, 2013
Note to c. 2.....	ad Act No 115, 2013
c. 3.....	ad. 2001 No. 62
	rep Act No 115, 2013
c. 4.....	ad 2001 No 62
	am Act No 115, 2013
Note to c. 4.....	rs Act No 115, 2013
c. 5.....	ad 2001 No 62
	rep Act No 115, 2013
c. 6.....	ad. 2001 No. 62
c. 7.....	ad. 2001 No. 62
	rs Act No 115, 2013
c. 8.....	ad 2001 No 62
	am Act No 115, 2013
Note to c. 8.....	rs. 2002 No. 60
c. 9.....	ad. 2001 No. 62
Note to c. 9.....	rs 2002 No. 60
c. 10.....	ad 2001 No 62
	rs Act No 115, 2013
	am Act No 115, 2013
Note to c. 10.....	rs. 2002 No. 60
c. 11.....	ad 2001 No 62
	am 2002 No 60; 2008 No. 224; Act No 115, 2013
<b>Schedule 34</b>	
Schedule 34.....	ad. 1999 No. 303
Note to Schedule 34.....	rep. 2000 No. 133
<b>Part 1</b>	
Heading to Part 1.....	ad. 2003 No. 222
c. 1.....	ad. 1999 No. 303
	rep. 2003 No. 222
c. 1.1.....	ad. 2003 No. 222
Heading to c. 2.....	rep. 2003 No. 222
Heading to c. 1.2..... (formerly c. 2)	ad. 2003 No. 222
c. 2.....	ad. 1999 No. 303
Renumbered c. 1.2.....	2003 No. 222

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
	am. 2003 Nos. 12 and 222; 2007 No. 263
c. 3 .....	ad. 1999 No. 303
	am. 2003 No. 222
Renumbered c. 1.3 .....	2003 No. 222
c. 4 .....	ad. 1999 No. 303
Renumbered c. 1.4 .....	2003 No. 222
c. 5 .....	ad. 1999 No. 303
	am. 2003 No. 222
Renumbered c. 1.5 .....	2003 No. 222
c. 6 .....	ad. 1999 No. 303
	am. 2003 No. 222
Renumbered c. 1.6 .....	2003 No. 222
c. 7 .....	ad. 1999 No. 303
	am. 2003 No. 222
Renumbered c. 1.7 .....	2003 No. 222
c. 8 .....	ad. 1999 No. 303
	am. 2000 No. 133
	rep. 2003 No. 222
c. 1.8 .....	ad. 2003 No. 222
c. 9 .....	ad. 1999 No. 303
Renumbered c. 1.9 .....	2003 No. 222
Note to c. 9(3) .....	rs. 2002 No. 60
c. 10 .....	ad. 1999 No. 303
Renumbered c. 1.10 .....	2003 No. 222
Note to c. 10 .....	ad. 2002 No. 60
c. 11 .....	ad. 1999 No. 303
Renumbered c. 1.11 .....	2003 No. 222
Note to c. 11 .....	rs. 2002 No. 60
c. 12 .....	ad. 1999 No. 303
	am. 2002 No. 60
Renumbered c. 1.12 .....	2003 No. 222
Note to c. 1.12(3) .....	rep. 2008 No. 224
Note 1 to c. 1.12(3) .....	ad. 2008 No. 224
Note 2 to c. 1.12(3) .....	ad. 2008 No. 224
Part 2 .....	ad. 2003 No. 222
	rep. 2012 No. 325
c. 2.1 .....	ad. 2003 No. 222
	rep. 2012 No. 325
c. 2.2 .....	ad. 2003 No. 222



## Endnote 4—Amendment history

Provision affected	How affected
	rep. 2012 No. 325
Note to c. 2.2 .....	rep. 2006 No. 94
c. 2.3 .....	ad. 2003 No. 222
	rep. 2012 No. 325
c. 2.4 .....	ad. 2003 No. 222
	rep. 2012 No. 325
c. 2.5 .....	ad. 2003 No. 222
	rep. 2012 No. 325
c. 2.6 .....	ad. 2003 No. 222
	rep. 2012 No. 325
c. 2.7 .....	ad. 2003 No. 222
	rep. 2012 No. 325
c. 2.8 .....	ad. 2003 No. 222
	rep. 2012 No. 325
c. 2.9 .....	ad. 2003 No. 222
	rep. 2012 No. 325
c. 2.10 .....	ad. 2003 No. 222
	rep. 2012 No. 325
c. 2.11 .....	ad. 2003 No. 222
	rep. 2012 No. 325
c. 2.12 .....	ad. 2003 No. 222
	rep. 2012 No. 325
c. 2.13 .....	ad. 2003 No. 222
	rep. 2012 No. 325
c. 2.14 .....	ad. 2003 No. 222
	rep. 2012 No. 325
c. 2.15 .....	ad. 2003 No. 222
	rep. 2012 No. 325
c. 2.16 .....	ad. 2003 No. 222
	rep. 2012 No. 325
c. 2.17 .....	ad. 2003 No. 222
	rep. 2012 No. 325
c. 2.18 .....	ad 2003 No. 222
	am 2008 No. 224
	rep 2012 No. 325
c. 2.19 .....	ad 2003 No. 222
	am 2008 No. 224
	rep 2012 No. 325
c. 2.20 .....	ad 2003 No. 222

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
	rep 2012 No. 325
<b>Schedule 35</b>	
Heading to Schedule 35 .....	ad. 2000 No. 133
	rs. 2000 No. 238
Note to Schedule 35 .....	rep. 2000 No. 238
c. 1 .....	ad. 2000 No. 238
c. 2 .....	ad 2000 No 238
	am F2017L00567
c. 3 .....	ad. 2000 No. 238
c. 4 .....	ad. 2000 No. 238
c. 5 .....	ad 2000 No 238
	am F2017L00567
c. 6 .....	ad. 2000 No. 238
c. 7 .....	ad 2000 No 238
	am 2002 No 60; F2017L00567
c. 8 .....	ad. 2000 No. 238
Note to c. 8 .....	rs. 2002 No. 60
c. 9 .....	ad. 2000 No. 238
c. 10 .....	ad. 2000 No. 238
Note to c. 10 .....	rs. 2002 No. 60
c. 11 .....	ad. 2000 No. 238
Note to c. 11 .....	rs. 2002 No. 60
c. 12 .....	ad. 2000 No. 238
Note to c. 12 .....	rs. 2002 No. 60
c. 13 .....	ad 2000 No 238
	am F2017L00567
c. 14 .....	ad 2000 No 238
	am F2017L00567
c. 15 .....	ad. 2000 No. 238
c. 16 .....	ad. 2000 No. 238
c. 17 .....	ad. 2000 No. 238
Note to c. 17 .....	rs. 2002 No. 60
c. 18 .....	ad. 2000 No. 238
	am. 2002 No. 60; 2008 No. 224
c. 19 .....	ad. 2000 No. 238
<b>Schedule 36</b>	
Schedule 36 heading .....	ad. 2000 No. 133
	rs. 2000 No. 238
Note to Schedule 36 .....	rep. 2000 No. 238
c. 1 .....	ad. 2000 No. 238

## Endnote 4—Amendment history

Provision affected	How affected
c. 2.....	ad. 2000 No. 238 am. 2003 No. 226; 2007 No. 263
c. 3.....	ad. 2000 No. 238
c. 4.....	ad. 2000 No. 238
c. 5.....	ad. 2000 No. 238
c. 6.....	ad. 2000 No. 238
c. 7.....	ad. 2000 No. 238
c. 8.....	ad. 2000 No. 238 rs. 2006 No. 206
c. 9.....	ad. 2000 No. 238
Note to c. 9.....	rs. 2002 No. 60
c. 10.....	ad. 2000 No. 238
Note to c. 10.....	rs. 2002 No. 60
c. 11.....	ad. 2000 No. 238
Note to c. 11(1).....	rs. 2002 No. 60
c. 12.....	ad. 2000 No. 238 am. 2002 No. 60; 2008 No. 224
<b>Schedule 37</b>	
Schedule 37.....	ad. 2000 No. 321
<b>Part 1</b>	
Part 1.....	ad. 2000 No. 321 rs. 2003 No. 289
c. 1.1.....	ad. 2000 No. 321 rs. 2003 No. 289
c. 1.2.....	ad. 2000 No. 321 rs. 2003 No. 289
c. 1.3.....	ad. 2000 No. 321 rs. 2003 No. 289
c. 1.4.....	ad. 2000 No. 321 rs. 2003 No. 289
c. 1.5.....	ad. 2000 No. 321 rs. 2003 No. 289
c. 1.6.....	ad. 2000 No. 321 rs. 2003 No. 289
Note to c. 1.6.....	rs. 2002 No. 60 rep. 2003 No. 289
Note to c. 1.6(2).....	ad. 2003 No. 289
c. 1.7.....	ad. 2000 No. 321 rs. 2003 No. 289
Note to c. 1.7.....	rs. 2002 No. 60; 2003 No. 289

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
c. 1.8.....	ad. 2000 No. 321
	rs. 2003 No. 289
Note to c. 1.8.....	ad. 2003 No. 289
Note to c. 1.8(1) .....	rs. 2002 No. 60
	rep. 2003 No. 289
c. 1.9.....	ad. 2000 No. 321
	am. 2002 No. 60
	rs. 2003 No. 289
c. 1.10.....	ad. 2003 No. 289
c. 1.11.....	ad. 2003 No. 289
c. 1.12.....	ad. 2003 No. 289
c. 1.13.....	ad. 2003 No. 289
c. 1.14.....	ad. 2003 No. 289
c. 1.15.....	ad. 2003 No. 289
c. 1.16.....	ad. 2003 No. 289
c. 1.17.....	ad. 2003 No. 289
c. 1.18.....	ad. 2003 No. 289
<b>Part 2</b>	
Part 2 .....	ad. 2000 No. 346
c. 2.1.....	ad. 2000 No. 346
c. 2.2.....	ad. 2000 No. 346
c. 2.3.....	ad. 2000 No. 346
c. 2.4.....	ad. 2000 No. 346
c. 2.5.....	ad. 2000 No. 346
c. 2.6.....	ad. 2000 No. 346
c. 2.7.....	ad. 2000 No. 346
c. 2.8.....	ad. 2000 No. 346
c. 2.9.....	ad. 2000 No. 346
Note to c. 2.9(1) .....	rs. 2002 No. 60
c. 2.10.....	ad. 2000 No. 346
Note to c. 2.10 .....	rs. 2002 No. 60
c. 2.11.....	ad. 2000 No. 346
c. 2.12.....	ad. 2000 No. 346
	am. 2007 No. 287
Note to c. 2.12 .....	rs. 2002 No. 60
c. 2.13.....	ad. 2000 No. 346
Note to c. 2.13 .....	rs. 2002 No. 60
c. 2.14.....	ad. 2000 No. 346
Note to c. 2.14 .....	rs. 2002 No. 60
c. 2.15.....	ad. 2000 No. 346

## Endnote 4—Amendment history

Provision affected	How affected
Note to c. 2.15(1) .....	rs. 2002 No. 60
c. 2.16.....	ad. 2000 No. 346
Note to c. 2.16 .....	rs. 2002 No. 60
c. 2.17.....	ad. 2000 No. 346
Note to c. 2.17 .....	rs. 2002 No. 60
c. 2.18.....	ad. 2000 No. 346
	am. 2002 No. 60
c. 2.19.....	ad. 2000 No. 346
	am. 2002 No. 60
c. 2.20.....	ad. 2000 No. 346
	am. 2002 No. 60
c. 2.21.....	ad. 2000 No. 346
	am. 2002 No. 60
c. 2.22.....	ad. 2000 No. 346
Note to c. 2.22 .....	ad. 2002 No. 60
c. 2.23.....	ad. 2000 No. 346
	am. 2002 No. 60; 2008 No. 224
c. 2.24.....	ad. 2000 No. 346
	am. 2002 No. 60; 2008 No. 224
c. 2.25.....	ad. 2000 No. 346
	am. 2002 No. 60; 2008 No. 224
c. 2.26.....	ad. 2000 No. 346
	am. 2002 No. 60; 2008 No. 224
c. 2.27.....	ad. 2000 No. 346
c. 2.28.....	ad. 2000 No. 346
<b>Part 3</b>	
Part 3 .....	ad. 2001 No. 235
c. 3.1.....	ad. 2001 No. 235
c. 3.2.....	ad. 2001 No. 235
c. 3.3.....	ad. 2001 No. 235
c. 3.4.....	ad. 2001 No. 235
c. 3.5.....	ad. 2001 No. 235
c. 3.6.....	ad. 2001 No. 235
Note 2 to c. 3.6(1) .....	rs. 2002 No. 60
c. 3.7.....	ad. 2001 No. 235
c. 3.8.....	ad. 2001 No. 235
Note to c. 3.8 .....	ad. 2002 No. 60
c. 3.9.....	ad. 2001 No. 235
Note to c. 3.9 .....	rs. 2002 No. 60
c. 3.10.....	ad. 2001 No. 235

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
c. 3.11 .....	ad. 2001 No. 235
Note to c. 3.11 .....	rep. 2002 No. 60
Notes 1 and 2 to c. 3.11 .....	ad. 2002 No. 60
c. 3.12 .....	ad. 2001 No. 235
c. 3.13 .....	ad. 2001 No. 235
c. 3.14 .....	ad. 2001 No. 235
c. 3.15 .....	ad. 2001 No. 235
c. 3.16 .....	ad. 2001 No. 235
Note to c. 3.16 .....	ad. 2002 No. 60
c. 3.17 .....	ad. 2001 No. 235
Note to c. 3.17 .....	ad. 2002 No. 60
c. 3.18 .....	ad. 2001 No. 235
Note to c. 3.18 .....	ad. 2002 No. 60
c. 3.19 .....	ad. 2001 No. 235
	am. 2008 No. 224
c. 3.20 .....	ad. 2001 No. 235
	am. 2008 No. 224
c. 3.21 .....	ad. 2001 No. 235
c. 3.22 .....	ad. 2008 No. 224
<b>Part 4</b>	
Part 4 .....	ad. 2002 No. 308
c. 4.1 .....	ad. 2002 No. 308
c. 4.2 .....	ad. 2002 No. 308
c. 4.3 .....	ad. 2002 No. 308
c. 4.4 .....	ad. 2002 No. 308
c. 4.4A .....	ad. 2009 No. 353
c. 4.5 .....	ad. 2002 No. 308
c. 4.6 .....	ad. 2002 No. 308
c. 4.7 .....	ad. 2002 No. 308
c. 4.7A .....	ad. 2009 No. 353
c. 4.8 .....	ad. 2002 No. 308
c. 4.9 .....	ad. 2002 No. 308
c. 4.10 .....	ad. 2002 No. 308
	am. 2009 No. 353
c. 4.11 .....	ad. 2002 No. 308
	am. 2009 No. 353
c. 4.12 .....	ad. 2002 No. 308
c. 4.13 .....	ad. 2002 No. 308
c. 4.13A .....	ad. 2009 No. 353
c. 4.14 .....	ad. 2002 No. 308

## Endnote 4—Amendment history

Provision affected	How affected
	am 2008 No. 224
c. 4.15.....	ad. 2002 No. 308
	am 2008 No. 224
c. 4.16.....	ad. 2002 No. 308
	am 2008 No. 224
<b>Part 5</b>	
Part 5.....	ad. 2003 No. 143
c. 5.1.....	ad. 2003 No. 143
c. 5.2.....	ad. 2003 No. 143
c. 5.3.....	ad. 2003 No. 143
c. 5.4.....	ad. 2003 No. 143
c. 5.5.....	ad. 2003 No. 143
c. 5.6.....	ad. 2003 No. 143
c. 5.7.....	ad. 2003 No. 143
c. 5.8.....	ad. 2003 No. 143
c. 5.9.....	ad. 2003 No. 143
c. 5.10.....	ad. 2003 No. 143
c. 5.11.....	ad. 2003 No. 143
c. 5.12.....	ad. 2003 No. 143
c. 5.13.....	ad. 2003 No. 143
c. 5.14.....	ad. 2003 No. 143
c. 5.15.....	ad. 2003 No. 143
c. 5.16.....	ad. 2003 No. 143
c. 5.17.....	ad. 2003 No. 143
	am 2008 No. 224
c. 5.18.....	ad. 2003 No. 143
<b>Part 6</b>	
Part 6.....	ad. 2002 No. 295
c. 6.1.....	ad. 2002 No. 295
c. 6.2.....	ad. 2002 No. 295
c. 6.3.....	ad. 2002 No. 295
c. 6.4.....	ad. 2002 No. 295
c. 6.5.....	ad. 2002 No. 295
c. 6.6.....	ad. 2002 No. 295
c. 6.7.....	ad. 2002 No. 295
c. 6.8.....	ad. 2002 No. 295
c. 6.9.....	ad. 2002 No. 295
c. 6.10.....	ad. 2002 No. 295
c. 6.11.....	ad. 2002 No. 295
c. 6.12.....	ad. 2002 No. 295

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
c. 6.13 .....	ad. 2002 No. 295
c. 6.14 .....	ad. 2002 No. 295
	am 2008 No. 224
c. 6.15 .....	ad. 2002 No. 295
	am 2008 No. 224
c. 6.16 .....	ad. 2002 No. 295
	am 2008 No. 224
c. 6.17 .....	ad. 2002 No. 295
<b>Part 7</b>	
Part 7 .....	ad. 2003 No. 217
c. 7.1 .....	ad. 2003 No. 217
c. 7.2 .....	ad. 2003 No. 217
c. 7.3 .....	ad. 2003 No. 217
c. 7.4 .....	ad. 2003 No. 217
c. 7.5 .....	ad. 2003 No. 217
c. 7.6 .....	ad. 2003 No. 217
c. 7.7 .....	ad. 2003 No. 217
c. 7.8 .....	ad. 2003 No. 217
c. 7.9 .....	ad. 2003 No. 217
c. 7.10 .....	ad. 2003 No. 217
c. 7.11 .....	ad. 2003 No. 217
	am 2008 No. 224
<b>Part 8</b>	
Part 8 .....	ad. 2004 No. 2
c. 8.1 .....	ad. 2004 No. 2
Note to c. 8.1 .....	rs. 2007 No. 136
c. 8.2 .....	ad. 2004 No. 2
c. 8.3 .....	ad. 2004 No. 2
c. 8.4 .....	ad. 2004 No. 2
c. 8.5 .....	ad. 2004 No. 2
c. 8.6 .....	ad. 2004 No. 2
c. 8.7 .....	ad. 2004 No. 2
c. 8.8 .....	ad. 2004 No. 2
c. 8.9 .....	ad. 2004 No. 2
<b>Part 9</b>	
Part 9 .....	ad. 2007 No. 287
c. 9.1 .....	ad. 2007 No. 287
c. 9.2 .....	ad. 2007 No. 287
	am No 106, 2014
c. 9.3 .....	ad. 2007 No. 287



## Endnote 4—Amendment history

Provision affected	How affected
c. 9.4.....	ad. 2007 No. 287
c. 9.5.....	ad. 2007 No. 287
c. 9.6.....	ad. 2007 No. 287
c. 9.7.....	ad. 2007 No. 287
c. 9.8.....	ad. 2007 No. 287
c. 9.9.....	ad. 2007 No. 287
c. 9.10.....	ad. 2007 No. 287
c. 9.11.....	ad. 2007 No. 287
c. 9.12.....	ad. 2007 No. 287
c. 9.13.....	ad. 2007 No. 287
c. 9.14.....	ad. 2007 No. 287
	rs No 106, 2014
	am F2016L00740
c. 9.15.....	ad. 2007 No. 287
	am No 106, 2014; F2016L00740
c. 9.16.....	ad. 2007 No. 287
	am No 106, 2014; F2016L00740
c. 9.17.....	ad. 2007 No. 287
c. 9.18.....	ad. 2007 No. 287
c. 9.19.....	ad. 2007 No. 287
c. 9.20.....	ad. 2007 No. 287
c. 9.21.....	ad. 2007 No. 287
c. 9.22.....	ad. 2007 No. 287
c. 9.23.....	ad. 2007 No. 287
	am No 106, 2014; F2016L00740
c. 9.24.....	ad. 2007 No. 287
	am No 106, 2014; F2016L00740
c. 9.25.....	ad. 2007 No. 287
	am No 106, 2014; F2016L00740
c. 9.26.....	ad. 2007 No. 287
c. 9.27.....	ad No 106, 2014
	rep 31 Dec 2014 (c 9.27(2))
<b>Part 10</b>	
Part 10 .....	ad. 2011 No. 9
c. 10.1.....	ad. 2011 No. 9
c. 10.2.....	ad. 2011 No. 9
c. 10.3.....	ad. 2011 No. 9
c. 10.4.....	ad. 2011 No. 9
c. 10.5.....	ad. 2011 No. 9
c. 10.6.....	ad. 2011 No. 9

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
c. 10.7.....	ad. 2011 No. 9
c. 10.8.....	ad. 2011 No. 9
c. 10.9.....	ad. 2011 No. 9
c. 10.10.....	ad. 2011 No. 9
c. 10.11.....	ad. 2011 No. 9
c. 10.12.....	ad. 2011 No. 9
c. 10.13.....	ad. 2011 No. 9
c. 10.14.....	ad. 2011 No. 9
c. 10.15.....	ad. 2011 No. 9
c. 10.16.....	ad. 2011 No. 9
c. 10.17.....	ad. 2011 No. 9
c. 10.18.....	ad. 2011 No. 9
c. 10.19.....	ad. 2011 No. 9
c. 10.20.....	ad. 2011 No. 9
c. 10.21.....	ad. 2011 No. 9
<b>Part 11</b>	
Part 11.....	ad F2016L00764
c 11.1.....	ad F2016L00764
c 11.2.....	ad F2016L00764
c 11.3.....	ad F2016L00764
c 11.4.....	ad F2016L00764
c 11.5.....	ad F2016L00764
c 11.6.....	ad F2016L00764
c 11.7.....	ad F2016L00764
c 11.8.....	ad F2016L00764
<b>Part 12</b>	
Part 12.....	ad F2017L00296
c 12.1.....	ad F2017L00296
c 12.2.....	ad F2017L00296
c 12.3.....	ad F2017L00296
c 12.4.....	ad F2017L00296
c 12.5.....	ad F2017L00296
c 12.6.....	ad F2017L00296
c 12.7.....	ad F2017L00296
c 12.8.....	ad F2017L00296
c 12.9.....	ad F2017L00296
c 12.10.....	ad F2017L00296
<b>Part 13</b>	
Part 13.....	ad F2017L00570
c 13.1.....	ad F2017L00570

## Endnote 4—Amendment history

Provision affected	How affected
c 13.2.....	ad F2017L00570
c 13.3.....	ad F2017L00570
c 13.4.....	ad F2017L00570
c 13.5.....	ad F2017L00570
c 13.6.....	ad F2017L00570
c 13.7.....	ad F2017L00570
c 13.8.....	ad F2017L00570
c 13.9.....	ad F2017L00570
c 13.10.....	ad F2017L00570
c 13.11.....	ad F2017L00570
c 13.12.....	ad F2017L00570
c 13.13.....	ad F2017L00570