



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 September 2018 (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). 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If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

Reader's guide

How to use these Regulations

1. This Note is not part of these Regulations and does not have any legal force. It is intended only to be helpful in reading these Regulations. It is not intended to take the place of these Regulations or the Acts.

What these Regulations do

2. The *Primary Industries Levies and Charges Collection Act 1991* (the **Collection Act**) sets out the basic reporting and levy collection arrangements for all levies and charges on primary products. These Regulations set out the collection details for levy and charge for each of the commodities mentioned in the *Primary Industries (Excise) Levies Act 1999* (the **Excise Levies Act**) and *Primary Industries (Customs) Charges Act 1999* (the **Customs Charges Act**).

How these Regulations are arranged

3. These Regulations are made up of preliminary provisions and 37 Schedules. Schedule 1 is the form of a warrant. Each of Schedules 2 to 37 contain the collection details for a commodity or class of commodities on which levy or charge is imposed by the Customs Charges Act and Excise Levies Act. Schedules 2 to 37 are arranged in alphabetical order.
4. Some Schedules await the insertion of substantive content. Notes under the respective headings indicate the commodities with which the Schedules will deal, and the current arrangements in respect of those commodities.

What other legislation needs to be read?

The Customs Charges Act

5. The Customs Charges Act imposes customs charge on primary industries commodities. These funds are gathered for animal or plant health purposes and for distribution to research, marketing and industry bodies for each primary industry commodity.
6. The Customs Charges Act is made up of preliminary provisions and 14 Schedules. Each of Schedules 1 to 13 imposes particular kinds of levies on a particular primary industry commodity or class of commodities. Schedule 14 allows the regulations to impose customs charges.
7. The *Primary Industries (Customs) Charges Regulations 2000* (the **Customs Charges Regulations**) sets out the rates of charges and other details that are necessary for the administration of the charges. The Customs Charges Regulations are arranged in a similar way to these Regulations: they have

preliminary provisions followed by 14 Schedules. Each of Schedules 1 to 13 prescribe details for a commodity or class of commodities. The Schedule number for a commodity or class of commodities in Schedules 1 to 13 of the Customs Charges Regulations is the same as the Schedule number for that commodity or class of commodities in the Customs Charges Act.

- 7A. Schedule 14 to the Customs Charges Regulations imposes charge on other primary industry products, sets the rate of charge and provides for who is liable to pay the charge.

The Excise Levies Act and Excise Levies Regulations

8. The Excise Levies Act authorises the imposition of primary industries levies that are duties of excise. These funds are gathered for animal or plant health purposes and for distribution to research, marketing and industry bodies for each primary industry commodity.
9. The Excise Levies Act is made up of preliminary provisions and 27 Schedules. Each of Schedules 1 to 26 imposes particular kinds of levies on a primary industry commodity or class of commodities. Schedule 27 allows the regulations to impose levies on primary industry products.
10. The *Primary Industries (Excise) Levies Regulations 1999* (the ***Excise Levies Regulations***) sets out the rates of levy and other details that are necessary for the administration of the levies imposed by the Excise Levies Act. The Excise Levies Regulations are made up of preliminary provisions and 27 Schedules. Each of Schedules 1 to 26 prescribe details for a commodity or class of commodities. The Schedule number for a commodity or class of commodities in Schedules 1 to 26 of the Excise Levies Regulations is the same as the Schedule number for that commodity or class of commodities in the Excise Levies Act.
- 10A. Schedule 27 to the Excise Levies Regulations imposes levy on other primary industry products, sets the rates of levy and provides for who is liable to pay the levy.

The National Residue Survey Levies legislation

11. The National Residue Survey is a program to monitor, and report on, the level of contaminants in food products produced in Australia, or exported from Australia. The program is funded by levies on the products.
12. The National Residue Survey Levies legislation is made up of the *National Residue Survey (Customs) Levy Act 1998*, the *National Residue Survey (Excise) Levy Act 1998*, the *National Residue Survey Administration Act 1992*, the *Collection Act* and the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998* (the ***NRS Levies Regulations***).
13. The first 2 Acts impose the levies, and the third Act sets up the Account to which the amounts of levies are credited and provides for the debiting of amounts from

the Account. The NRS Levies Regulations set out certain matters that are necessary for the administration of the levies that fund the National Residue Survey scheme.

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1 Name of Regulations

These Regulations are the *Primary Industries Levies and Charges Collection Regulations 1991*.

2 Interpretation

In these Regulations, unless the contrary intention appears:

Collection Act means the *Primary Industries Levies and Charges Collection Act 1991*.

Customs Charges Act means the *Primary Industries (Customs) Charges Act 1999*.

Customs Charges Regulations means the *Primary Industries (Customs) Charges Regulations 2000*.

Excise Levies Act means the *Primary Industries (Excise) Levies Act 1999*.

Excise Levies Regulations means the *Primary Industries (Excise) Levies Regulations 1999*.

lodge, in relation to a return, means lodge the return in accordance with regulation 11.

quarter means a period of 3 months ending on the last day of March, June, September or December.

return means a periodic return that is required to be lodged under a Schedule or Part of a Schedule.

Note 1: Many of the terms used in these Regulations are defined in the Collection Act.

Note 2: Other terms may be defined in a Schedule or a Part for that Schedule or Part only.

2A How to determine whether companies are related to each other

For these Regulations, the question whether companies were or are related to each other is determined in the same way as the question whether 2 corporations are related to each other is determined under the Corporations Law.

3 To whom must levy or charge be paid

- (1) Amounts of levy or charge or other amounts payable to the Commonwealth under the following legislation must be paid to the Collector of Public Moneys at the office of the Secretary to the Department in Canberra:
 - (a) the Collection Act;
 - (b) an associated Act;
 - (c) a regulation made under an Act mentioned in paragraph (a) or (b).

- (2) However, if a collection agreement under section 10 or 11 of the Collection Act is in force for a collection product, amounts of levy or charge or other amounts payable to the Commonwealth under the legislation mentioned in subregulation (1) for that product must be paid in accordance with that agreement.

3A Penalty for late payment

For subsection 15(5) of the Collection Act, sugar cane (within the meaning of the Excise Levies Act) is prescribed.

4 How must documents be signed?

- (1) A document to be signed by a body corporate for the purposes of a provision of the Collection Act, an associated Act or these regulations may be signed by:
 - (a) a director, secretary or principal officer of the body corporate; or
 - (b) an individual authorised in writing under the rules of the body corporate to act on behalf of the body corporate in matters that include matters arising under that provision.
- (2) A document to be signed by a partnership for the purposes of a provision of the Collection Act, an associated Act or these regulations may be signed by:
 - (a) one of the partners: or
 - (b) an individual authorised in writing under the rules of the partnership to act on behalf of the partnership in matters that include matters arising under that provision.
- (3) A document to be signed by an individual for the purposes of a provision of the Collection Act, an associated Act or these regulations may be signed by the individual, or by another individual authorised in writing to act on his or her behalf in matters that include matters arising under that provision.

6 Form of warrant to enter premises

For the purposes of section 20 of the Collection Act, a warrant may be in the form set out in Schedule 1.

7 Orders

Subject to section 31 of the Collection Act, the Minister may make orders, not inconsistent with the Collection Act or regulations made under the Act, about anything for which provision may be made by regulations under that Act.

8 Secretary's postal address

For these Regulations, the Secretary's postal address is:

The Secretary
Agriculture and Water Resources—Australia
Locked Bag 4488

KINGSTON ACT 2604.

9 Collection requirements and other matters

The Schedules have effect.

10 What must be set out in a return

- (1) A return must include a declaration, signed by the person lodging the return, that the particulars set out in the return are correct in every essential detail.
- (2) A return must contain the following details:
 - (a) the full name and business address or residential address of the person lodging the return, not being the address of a post office box or post office bag; and
 - (b) if the person lodging the return has a post office box address or post office bag address—that address; and
 - (c) the period to which the return relates.
- (3) If the person lodging a return has an ABN, a return must include that number.
- (4) If the person lodging a return is a company, and the person does not have an ABN, a return must include the person's ACN under the Corporations Law.
- (4A) A return for a collection product must include the information mentioned in subregulation (4B) if:
 - (a) there is published on the Department's website:
 - (i) a notice that a register of levy payers or charge payers is being kept for the product by an eligible recipient within the meaning of subsection 27A(2) of the Collection Act (other than the Australian Bureau of Statistics); and
 - (ii) the day on which the notice was published; and
 - (b) the return is not required to be lodged before 28 days after the day mentioned in subparagraph (a)(ii).
- (4B) For the purposes of subregulation (4A), the information is:
 - (a) the name, address, contact details, ABN (if any) and ACN (if any) of each person who has paid, or is liable to pay, levy or charge for the product for the period to which the return relates; and
 - (b) the amount of levy or charge each person mentioned in paragraph (a) has paid, or is liable to pay, for the product for that period.
- (5) A Schedule or Part of a Schedule may specify other information that must be included in a return.

Note: A return in relation to a collection product may also be required to contain details determined by the Secretary under section 32 of the Collection Act relating to the production and processing of the collection product.

11 Where must returns be lodged

- (1) A return must be lodged by:
 - (a) sending it to the Secretary's postal address; or
 - (b) by arrangement with the Levies and Revenue Service of Agriculture, Fisheries and Forestry – Australia, sending it by facsimile to the Levies and Revenue Service of Agriculture, Fisheries and Forestry – Australia.

Note: From 1 July 2001, returns may be lodged electronically—see the *Electronic Transactions Act 1999*.

- (2) However, if a collection agreement under section 10 or 11 of the Collection Act is in force for a collection product, a return for that product must be lodged in accordance with that agreement.

12 How long must records be kept

- (1) A person who is, or was, required to keep records for a commodity under a Schedule or Part of a Schedule must keep the records for 5 years after the later of:
 - (a) the last day for lodging a return for the commodity; or
 - (b) the day that the return was lodged.

Penalty: 10 penalty units.

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

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

Schedule 1—Warrant

(regulation 6)

Commonwealth of Australia

Warrant under section 20 of the Primary Industries Levies and Charges Collection Act 1991

To: *(name of person)*, an authorised person for the purposes of section 26 of the *Primary Industries Levies and Charges Collection Act 1991*:

I, ¹, *a magistrate/*a Justice of the Peace, authorise you, with such assistance, and by such force as is necessary and reasonable, to enter the premises at ² during the hours of ³/*at any time:
to

- * search the premises for, examine and take stock of, any products, used to produce collection products; *and/*or
- * search the premises for, inspect, take extracts from, and make copies of, any examinable documents within the meaning of that Act; *and/*or
- * seize anything found during the course of the search that you believe, on reasonable grounds, will afford evidence of the contravention of that Act.

This warrant is issued because I am satisfied, by information on oath or affirmation:

1. that there are reasonable grounds for believing:

- * that collection products within the meaning of the *Primary Industries Levies and Charges Collection Act 1991* are produced on the premises, by growing or harvesting, or by processing the products of other products;
- * that collection products within the meaning of the *Primary Industries Levies and Charges Collection Act 1991* are handled, stored or processed on the premises;
- * that prescribed goods or services within the meaning of the *Primary Industries Levies and Charges Collection Act 1991* in relation to collection products are sold or provided on the premises;
- * that goods processed from collection products within the meaning of the *Primary Industries Levies and Charges Collection Act 1991* are handled, stored or processed on the premises;
- * that there are examinable documents within the meaning of the *Primary Industries Levies and Charges Collection Act 1991* on the premises;

AND

2. that the issue of this warrant is reasonably required for the purpose of ascertaining whether a person has contravened or is contravening a provision of the *Primary Industries Levies and Charges Collection Act 1991*.

This warrant ceases to have effect on _____⁴.

Dated _____ 19 ____.

⁵

*Magistrate/*Justice of the Peace

¹ insert name of magistrate or Justice of the Peace

² insert full address of premises

³ insert hours during which entry may be made

⁴ insert day warrant ceases to have effect

⁵ signature of magistrate or Justice of the Peace

* *Omit if not applicable.*

Schedule 2—Beef production

1 Application

This Schedule applies to leviable cattle.

2 Definitions for Schedule 2

(1) In this Schedule:

cattle has the meaning given in clause 1 of Schedule 1 to the Excise Levies Act.

leviable cattle means cattle on the slaughter of which levy is imposed.

levy means levy imposed by Schedule 1 to the Excise Levies Act.

(2) For this Schedule, an animal is slaughtered on a *service kill basis* if the animal is killed by a slaughterer (other than the owner of the animal) and the owner of the animal retains ownership of all of the products of the slaughter.

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 cattle is a financial year.

4 Who is a processor

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

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.

5 Who is a producer

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

- (a) leviable cattle are prescribed; and
- (b) the person who is the owner of the leviable cattle immediately after their hot carcase weight is determined, or is taken to have been determined, is taken to be the producer of the leviable cattle.

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.

6 Liability of intermediaries for levy—processors

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

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 When is levy due for payment

For section 6 of the Collection Act, levy payable on the slaughter of leviable cattle in a particular month is due for payment on the last day of the return lodgment period for that month prescribed by clause 9.

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

8 Who must lodge a return

A processor must lodge a return for a month if, in that month:

- (a) the processor slaughtered leviable cattle; or
- (b) leviable cattle were delivered to the processor; or
- (c) leviable cattle were slaughtered by, or delivered to, another processor on the processor's behalf.

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

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.

10 What must be included in a return

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

- (a) how many cattle were slaughtered; and
- (b) how many cattle on which levy is not payable were slaughtered; and
- (c) how many leviable cattle were slaughtered; and
- (d) the total kilograms of hot carcase weight of leviable cattle slaughtered; and
- (e) the rates of levy payable on the leviable cattle; and
- (f) the total amount of levy payable on the leviable cattle; and
- (g) the total amount of levy paid on the leviable cattle.

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

11 What records must be kept

- (1) A processor who is required to lodge a return for a month must keep the following records in respect of that month:
- (a) the details mentioned in subclause (2) for each of the following persons:
 - (i) each person from whom the cattle mentioned in the return were bought;
 - (ii) each producer on whose behalf the processor slaughtered cattle;
 - (iii) each producer on whose behalf the processor had cattle slaughtered by another processor;
 - (b) details of each purchase or service kill arrangement;
 - (c) any statement given to the processor under clause 18 of Schedule 7;
 - (d) a copy of the return;
 - (e) the information mentioned in paragraphs 10(a) to (g) of this Schedule.

Penalty: 10 penalty units.

- (2) For paragraph (1)(a), 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 ABN, if any; and
 - (d) if the person is a company and does not have an ABN—its ACN.
- (3) 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.

Schedule 3—Buffalo

1 Application

This Schedule applies to chargeable buffalo.

2 Definitions for Schedule 3

In this Schedule:

charge means charge imposed by Schedule 1 to the Customs Charges Act.

chargeable buffalo means buffalo exported from Australia on which charge is imposed.

Note: Paragraph (fc) of the definition of **producer** in subsection 4(1) of the Collection Act provides that in the case of buffalo (in so far as the collection of charge imposed under Schedule 1 to the Customs Charges Act is concerned), **producer** means the person who owned the buffalo immediately before the export in respect of which charge is imposed.

3 What is a levy year

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

4 Liability of intermediaries for levy—exporting agents

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

5 When is charge due for payment

For section 6 of the Collection Act, charge payable on the export of chargeable buffalo is due for payment:

- (a) if a return is lodged within the period mentioned in clause 7 of this Schedule—on the day when the return is lodged; or
- (b) if a return is not lodged within the period mentioned in clause 7 of this Schedule—on the last day of that period.

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

6 Who must lodge a return

- (1) An exporting agent must lodge a return for a month if the agent exported buffalo in that month.

- (2) A producer must lodge a return for a month if the producer exported buffalo, other than buffalo for which an exporting agent is required to lodge a return, in that month.

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

7 When must a return be lodged

A return 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.

8 What must be included in a return—producers

- (1) A reference in this clause to buffalo exported by a producer does not include buffalo on which an exporting agent is liable to pay charge under section 7 of the Collection Act.
- (2) In addition to the information required by regulation 10, a return lodged by a producer for a month must state, in respect of the month:
- (a) how many buffalo were exported; and
 - (b) how many buffalo on which charge is not payable were exported; and
 - (c) how many chargeable buffalo were exported; and
 - (d) the rate of charge payable on the chargeable buffalo; and
 - (e) the total amount of charge payable on the chargeable buffalo; and
 - (f) the total amount of charge paid on the chargeable buffalo.

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

9 What must be included in a return—exporting agents

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

- (a) how many buffalo were exported; and
- (b) how many buffalo on which charge is not payable were exported; and
- (c) how many chargeable buffalo were exported; and
- (d) the rate of charge payable on the chargeable buffalo; and
- (e) the total amount of charge payable on the chargeable buffalo; and
- (f) the total amount of charge paid on the chargeable buffalo.

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

10 What records must be kept by producers

- (1) A producer who is required to lodge a return for buffalo exported in a month must keep the following records in respect of that month:
- (a) bills of lading or similar documents showing details of buffalo exported;
 - (b) for each consignment exported:

Clause 11

- (i) the full name and business or residential address of the person to whom the buffalo were exported; and
- (ii) the date when the consignment was entered for export;
- (c) a copy of the return.

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.

11 What records must be kept by exporting agents

- (1) An exporting agent who is required to lodge a return for a month must keep the following records in respect of that month:
- (a) bills of lading or similar documents showing details of buffalo exported;
 - (b) for each consignment exported:
 - (i) the details mentioned in subclause (2) for the person on whose behalf the buffalo were exported; and
 - (ii) the full name and business or residential address of the person to whom the buffalo were exported; and
 - (iii) the date when the consignment was entered for export;
 - (c) a copy of the return.

Penalty: 10 penalty units.

- (2) For subparagraph (1)(b)(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 ABN, if any; and
- (d) if the person is a company and does not have an ABN—its ACN.

- (3) 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.

Schedule 4—Buffalo slaughter

1 Application

This Schedule applies to leviable buffalo.

2 Definitions for Schedule 4

(1) In this Schedule:

leviable buffalo means buffalo on the slaughter of which levy is imposed.

levy means levy imposed by Schedule 2 to the Excise Levies Act.

(2) For this Schedule, an animal is slaughtered on a *service kill basis* if the animal is killed by a slaughterer (other than the owner of the animal) and the owner of the animal retains ownership of all of the products of the slaughter.

Note: Paragraph 4(2)(f) of the Collection Act provides that the person who, under clause 3 of Schedule 2 to the Excise Levies Act, is liable to pay levy in relation to buffaloes is taken to be the *producer* of the buffalo.

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 buffalo is a financial year.

4 Who is a processor

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

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*.

5 Liability of intermediaries for levy—processors

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

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 amount of levy due for payment on or in relation to the product, 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 levy.

6 When is levy due for payment

For section 6 of the Collection Act, levy payable on the slaughter of leviable buffalo is due for payment:

- (a) if a return is lodged within the period mentioned in clause 8 of this Schedule—on the day when the return is lodged; or
- (b) if a return is not lodged within the period mentioned in clause 8 of this Schedule—on the last day of that period.

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

7 Who must lodge a return

A processor must lodge a return for a month if:

- (a) in that month, the processor slaughtered buffalo for human consumption; or
- (b) in that month, buffalo were slaughtered for human consumption on the processor's behalf.

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

8 When must a return be lodged

A return 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.

9 What must be included in a return

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

- (a) how many buffalo were slaughtered; and
- (b) how many buffalo on which levy is not payable were slaughtered; and
- (c) how many leviable buffalo were slaughtered; and
- (d) the rate of levy payable on the leviable buffalo; and
- (e) the total amount of levy payable on the leviable buffalo; and
- (f) the total amount of levy paid on the leviable buffalo.

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

10 What records must be kept by processors

- (1) A processor who is required to lodge a return for a month must keep the following records in respect of that month:
 - (a) for each of the following persons, the details mentioned in subclause (2):
 - (i) each person from whom the processor purchased buffalo;
 - (ii) each person on whose behalf the processor slaughtered buffalo on a service kill basis;
 - (b) details of each purchase;
 - (c) for buffalo slaughtered by the processor on a service kill basis:

- (i) details of each service kill agreement; and
- (ii) any statement given to the processor under clause 12 of this Schedule;
- (d) how many buffalo the processor slaughtered;
- (e) a copy of the return.

Penalty: 10 penalty units.

- (2) For paragraph (1)(a), 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 ABN, if any; and
 - (d) if the person is a company and does not have an ABN—its ACN.
- (3) 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.

11 What records must be kept by owners of slaughtered buffalo

- (1) The owner of buffalo slaughtered at an abattoir in a month must keep the following records in respect of that month:
- (a) the number of buffalo slaughtered (other than buffalo mentioned in paragraph (b) or (c));
 - (b) the number of buffalo slaughtered that, under a law of the Commonwealth or of a State or Territory, were condemned or rejected by an inspector as unfit for human consumption;
 - (c) the number of buffalo slaughtered for consumption by:
 - (i) the owner of the buffalo; or
 - (ii) members of the owner's family; or
 - (iii) the owner's employees;
 - (d) for the processor who slaughtered the buffalo:
 - (i) the processor's full name; and
 - (ii) the processor's business or residential address (not the address of a post office box or a post office bag); and
 - (iii) the processor's ABN, if any; and
 - (iv) if the processor is a company and does not have an ABN—its ACN;
 - (e) details of each service kill agreement;
 - (f) any statement given to the processor under clause 12 of this Schedule.

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.

12 Statement to be given at request of proprietor of abattoir

- (1) A person who, in a month, causes buffalo to be slaughtered at an abattoir owned by someone else must, if asked in writing by the proprietor of the abattoir, give the proprietor a written statement setting out:
- (a) for the person on whose behalf the buffalo are slaughtered:
 - (i) the person's full name; and
 - (ii) the person's business or residential address (not the address of a post office box or a post office bag); and
 - (iii) the person's ABN, if any; and
 - (iv) if the person is a company and does not have an ABN—its ACN; and
 - (b) how many leviable buffalo were slaughtered in the month; and
 - (c) how many buffalo on which levy is not payable were slaughtered in the month.

Penalty: 5 penalty units.

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

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

Schedule 5—Cattle (exporters)

1 Application

This Schedule applies to chargeable cattle.

2 Definitions for Schedule 5

In this Schedule:

cattle has the meaning given in clause 1 of Schedule 2 to the Customs Charges Act.

charge means charge imposed by Schedule 2 to the Customs Charges Act.

chargeable cattle means cattle on the export of which charge is imposed.

3 What is a levy year

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

4 Who is a producer

For paragraph (g) of the definition of *producer* in subsection 4(1) of the Collection Act, chargeable cattle 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.

5 Liability of intermediaries for charge—exporting agents

For subsection 7(3) of the Collection Act, chargeable cattle 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.

6 When is charge due for payment

For section 6 of the Collection Act, charge payable on the export of chargeable cattle for a month is due for payment on the last day on which the return for the month must be lodged under clause 8.

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

7 Who must lodge a return

A producer, or an exporting agent, who exports chargeable cattle 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 When must a return be lodged

A return 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.

9 What must be included in a return

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

- (a) how many cattle were exported; and
- (b) how many cattle on which charge is not payable were exported; and
- (c) how many chargeable cattle were exported; and
- (d) the total live-weight, in kilograms, of cattle exported; and
- (e) the rates of charge payable on the chargeable cattle; and
- (f) the total amount of charge payable on the chargeable cattle; and
- (g) the total amount of charge paid on the chargeable cattle.

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

10 What records must be kept

- (1) A person who exports chargeable cattle 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 the cattle exported:
 - (i) the total numbers of cattle; and
 - (ii) the total live-weight, in kilograms, of cattle exported; and
 - (iii) the rate of charge payable on the cattle; and
 - (iv) the total amount of charge for the cattle; and
 - (c) bills of lading or similar documents showing details of the chargeable cattle exported; and
 - (d) the date when each consignment of cattle was entered for export; and
 - (e) a copy of the return.

Penalty: 10 penalty units.

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

Note: For offences in relation to how long records for subclause (1) must be kept, see regulation 12.

Schedule 6—Cattle (producers)

1 Application

This Schedule applies to chargeable cattle.

2 Definitions for Schedule 6

In this Schedule:

bobby calf has the meaning given in clause 1 of Schedule 3 to the Customs Charges Act.

cattle has the meaning given in clause 1 of Schedule 3 to the Customs Charges Act.

charge means:

- (a) charge imposed by Schedule 3 to the Customs Charges Act; or
- (b) EADR charge imposed on the export of cattle by clause 2 of Schedule 3 to the Customs Charges Regulations.

chargeable bobby calf has the meaning given in clause 1 of Schedule 3 to the Customs Charges Act.

chargeable cattle means cattle on the export of which charge is imposed.

Note: Paragraph (fb) of the definition of **producer** in subsection 4(1) of the Collection Act provides that in the case of cattle within the meaning of Schedule 3 to the Customs Charges Act, **producer** means the person who owned the cattle immediately before the export in respect of which charge is imposed.

3 What is a levy year

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

4 Liability of intermediaries for charge—exporting agents

For subsection 7(3) of the Collection Act, chargeable cattle 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.

5 When is charge due for payment

For section 6 of the Collection Act, charge payable on the export of cattle is due for payment:

- (a) if a return is lodged within the period mentioned in clause 7 of this Schedule—on the day when the return is lodged; or

- (b) if a return is not lodged within the period mentioned in clause 7 of this Schedule—on the last day of that period.

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

6 Who must lodge a return

A producer must lodge a return for a month if, in that month, the producer exported cattle, other than cattle for which an exporting agent is required to lodge a return under Schedule 5.

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

7 When must a return be lodged

A return 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.

8 What must be included in a return

- (1) A reference to export of cattle by a producer in this clause does not include export of cattle on which an exporting agent is liable to pay charge under section 7 of the Collection Act.
- (2) In addition to the information required by regulation 10, a return lodged by a producer for a month must state, in respect of the month:
- (a) the total amount of charge payable on the chargeable cattle; and
 - (b) the total amount of charge paid on the chargeable cattle; and
 - (c) the information for bobby calves, lot-fed cattle and other cattle mentioned in subclauses (3), (4) and (5).

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

- (3) For bobby calves, the information is:
- (a) how many bobby calves were exported; and
 - (b) how many bobby calves on which charge is not payable were exported; and
 - (c) how many chargeable bobby calves were exported; and
 - (d) the rates of charge payable on the chargeable bobby calves.
- (4) For lot-fed cattle, the information is:
- (a) how many lot-fed cattle were exported; and
 - (b) how many lot-fed cattle on which charge is not payable were exported; and
 - (c) how many lot-fed cattle on which charge is payable were exported; and
 - (d) the rates of charge payable on the chargeable lot-fed cattle.
- (5) For cattle other than lot-fed cattle and bobby calves, the information is:
- (a) how many cattle were exported; and
 - (b) how many cattle on which charge is not payable were exported; and
 - (c) how many chargeable cattle were exported; and

- (d) the rates of charge payable on the chargeable cattle.

9 What records must be kept

- (1) A producer who is required to lodge a return for cattle exported in a month must keep the following records in respect of that month:
- (a) bills of lading or similar documents showing details of cattle exported;
 - (b) the total live-weight, in kilograms, of cattle exported;
 - (c) for each consignment exported, records of:
 - (i) the full name and business or residential address of the person to whom the cattle were exported; and
 - (ii) the date when the consignment was entered for export;
 - (d) a copy of the return;
 - (e) the information for bobby calves, lot-fed cattle and other cattle mentioned in paragraphs 8(2)(a) and (b) and subclauses 8(3), (4) and (5) of this Schedule.

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.

Schedule 7—Cattle transactions

1 Application

This Schedule applies to leviable cattle.

2 Definitions for Schedule 7

(1) In this Schedule:

bobby calf has the meaning given in clause 1 of Schedule 3 to the Excise Levies Act.

cattle has the meaning given in clause 1 of Schedule 3 to the Excise Levies Act.

deal, for cattle, means buy, sell, or slaughter the cattle, or deliver the cattle to a processor.

leviable bobby calf has the meaning given in clause 1 of Schedule 3 to the Excise Levies Act.

leviable cattle means cattle involved in a transaction on which levy is imposed.

leviable lot-fed cattle means lot-fed cattle involved in a transaction on which levy is imposed.

levy means:

- (a) levy imposed by Schedule 3 to the Excise Levies Act; or
- (b) EADR levy imposed on cattle transactions by clause 3 of Schedule 3 to the Excise Levies Regulations.

lot-fed cattle has the meaning given in clause 1 of Schedule 3 to the Excise Levies Act.

personal details, for a person, means:

- (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 ABN, if any; and
- (d) if the person is a company and does not have an ABN—its ACN.

sale, of cattle, includes any transaction by which the ownership of the cattle is transferred.

transaction means any activity mentioned in subclause 5(1) of Schedule 3 to the Excise Levies Act.

(2) For this Schedule, an animal is slaughtered on a **service kill basis** if the animal is killed by a slaughterer (other than the owner) and the owner of the animal retains ownership of all of the products of the slaughter.

Clause 3

Note: Paragraph 4(2)(a) of the Collection Act provides that a person who, under subclause 7(1), (2) or (3) of Schedule 3 to the Excise Levies Act, is liable to pay levy in relation to cattle, is taken to be the *producer* of the cattle, and a feedlot operator who buys the cattle from such a person is taken to be a *first purchaser* of the cattle.

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 cattle is a financial year.

4 Who is a processor

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

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.

5 Liability of intermediaries for levy—processors

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

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 amount of levy due for payment on or in relation to the product, 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 levy.

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

For section 6 of the Collection Act, levy on a cattle transaction that is payable by a buying agent, selling agent, first purchaser or processor is due for payment:

- (a) if a return is lodged within the period mentioned in clause 8 of this Schedule—on the day when the return is lodged; or
- (b) if a return is not lodged within the period mentioned in clause 8 of this Schedule—on the last day of that period.

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

7 Who must lodge a monthly return

- (1) A buying agent, selling agent or first purchaser who buys or sells cattle in a month must lodge a return for the month.

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

- (2) A processor who deals with cattle in a month must lodge a return for the month.

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

8 When must a monthly return be lodged

- (1) If a person (except a person to whom subclause (3) applies) must lodge a return for levy for a month, the person must lodge the return within 1 month and 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.

- (2) If a person to whom subclause (3) applies must lodge a return for levy for a month, the person must lodge the return 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.

- (3) This subclause applies to a person who is, or has been, indebted to the Commonwealth for \$10 000 or more for levy due and unpaid.

- (4) Subclause (3) ceases to apply to a person if the person's debt to the Commonwealth for levy due and unpaid remains below \$10 000 for 3 consecutive months.

9 What must be included in a monthly return—agents and first purchasers

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

- (a) the total amount of levy payable for the leviable cattle; and
- (b) the total amount of levy paid for the leviable cattle; and
- (c) the information for bobby calves, lot-fed cattle and other cattle mentioned in subclauses (2), (3) and (4).

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

- (2) For bobby calves, the information is:

- (a) how many bobby calves were bought or sold; and
- (b) how many bobby calves on which levy is not payable were bought or sold; and
- (c) how many leviable bobby calves were bought or sold; and
- (d) the rate of levy payable for the leviable bobby calves; and
- (e) the amount of levy payable for leviable bobby calves for the month; and
- (f) the amount of levy paid for leviable bobby calves.

- (3) For lot-fed cattle, the information is:

- (a) how many lot-fed cattle were bought or sold; and
- (b) how many lot-fed cattle on which levy is not payable were bought or sold; and
- (c) how many leviable lot-fed cattle were bought or sold; and
- (d) the rate of levy payable for leviable lot-fed cattle; and
- (e) the amount of levy payable for leviable lot-fed cattle for the month; and
- (f) the amount of levy paid for leviable lot-fed cattle.

Clause 10

- (4) For cattle other than bobby calves or lot-fed cattle, the information is:
- (a) how many cattle were bought or sold; and
 - (b) how many cattle on which levy is not payable were bought or sold; and
 - (c) how many leviable cattle were bought or sold; and
 - (d) the rates of levy payable for the leviable cattle; and
 - (e) the amount of levy payable for leviable cattle for the month; and
 - (f) the amount of levy paid for leviable cattle.

10 What must be included in a monthly return—processors

- (1) In addition to the information required by regulation 10, a return lodged by a processor for a month must state, in respect of the month:
- (a) the total amount of levy payable for the leviable cattle; and
 - (b) the total amount of levy paid for the leviable cattle; and
 - (c) the information for bobby calves, lot-fed cattle and other cattle mentioned in subclauses (2), (3), and (4).

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

- (2) For bobby calves, the information is:
- (a) how many bobby calves were delivered or slaughtered; and
 - (b) how many bobby calves on which levy is not payable were delivered or slaughtered; and
 - (c) how many leviable bobby calves were delivered or slaughtered; and
 - (d) the rate of levy on the slaughter of the leviable bobby calves; and
 - (e) the amount of levy payable for the leviable bobby calves; and
 - (f) the amount of levy paid for the leviable bobby calves.
- (3) For lot-fed cattle, the information is:
- (a) how many lot-fed cattle were delivered or slaughtered; and
 - (b) how many lot-fed cattle on which levy is not payable were delivered or slaughtered; and
 - (c) how many leviable lot-fed cattle were delivered or slaughtered; and
 - (d) the rate of levy on the slaughter of the leviable lot-fed cattle; and
 - (e) the amount of levy payable for the leviable lot-fed cattle; and
 - (f) the amount of levy paid for the leviable lot-fed cattle.
- (4) For cattle other than bobby calves or lot-fed cattle, the information is:
- (a) how many cattle were delivered or slaughtered; and
 - (b) how many cattle on which levy is not payable were delivered or slaughtered; and
 - (c) how many leviable cattle were delivered or slaughtered; and
 - (d) the rate of levy on the slaughter of the leviable cattle; and
 - (e) the amount of levy payable for the leviable cattle; and
 - (f) the amount of levy paid for the leviable cattle.

11 When is levy due for payment—producers who lodge annual returns

For section 6 of the Collection Act, levy on a cattle transaction that is payable by a producer is due for payment:

- (a) if a return for the levy year in which the cattle transaction took place is lodged within the period mentioned in clause 13 of this Schedule—on the day when the return is lodged; or
- (b) if a return for the levy year in which the cattle transaction took place is not lodged within the period mentioned in clause 13 of this Schedule—on the last day of that period.

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

12 Who must lodge an annual return

A producer who completes a cattle transaction in a levy year (other than a transaction on which a buying agent, selling agent or first purchaser, or a processor, is liable to collect levy) must lodge a return for the levy year.

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

13 When must an annual return be lodged

An annual return for a levy year must be lodged before 1 November in the next levy year.

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

14 What must be included in an annual return—producers

- (1) A reference to a dealing by a producer in this clause does not include a dealing on which someone else is liable to pay levy under section 7 of the Collection Act.
 - (2) In addition to the information required by regulation 10, a return lodged by a producer for a levy year must state, in respect of the levy year:
 - (a) the total amount of levy payable for the leviable cattle; and
 - (b) the total amount of levy paid for the leviable cattle; and
 - (c) the information for bobby calves, lot-fed cattle and other cattle mentioned in subclauses (3), (4) and (5).
- Note: For offences in relation to returns, see section 24 of the Collection Act.
- (3) For bobby calves, the information is:
 - (a) how many bobby calves were dealt with by the producer; and
 - (b) how many bobby calves on which levy is not payable were dealt with by the producer; and
 - (c) how many leviable bobby calves were dealt with by the producer; and
 - (d) the rate of levy on the leviable bobby calves; and
 - (e) the amount of levy payable on the leviable bobby calves; and
 - (f) the amount of levy paid on the leviable bobby calves.

Clause 15

- (4) For lot-fed cattle, the information is:
- (a) how many lot-fed cattle were dealt with by the producer; and
 - (b) how many leviable lot-fed cattle were dealt with by the producer; and
 - (c) how many lot-fed cattle on which levy is not payable were dealt with by the producer; and
 - (d) the rate of levy on the leviable lot-fed cattle; and
 - (e) the amount of levy payable on the leviable lot-fed cattle; and
 - (f) the amount of levy paid on the leviable lot-fed cattle.
- (5) For cattle other than bobby calves and lot-fed cattle, the information is:
- (a) how many cattle were dealt with by the producer; and
 - (b) how many cattle on which levy is not payable were dealt with by the producer; and
 - (c) how many leviable cattle were dealt with by the producer; and
 - (d) the rates of levy payable for the leviable cattle; and
 - (e) the amount of levy payable on the leviable cattle; and
 - (f) the amount of levy paid on the leviable cattle.

15 What records must be kept by producers

- (1) A producer who is required to lodge an annual return for cattle transactions completed in a levy year must keep the following records in respect of that levy year:
- (a) the personal details of each person to whom the cattle mentioned in the return were sold or delivered;
 - (b) details of each sale or delivery;
 - (c) a copy of the return;
 - (d) the information mentioned in paragraphs 14(2)(a) and (b) and subclauses 14(3), (4) and (5) of this Schedule.

Penalty: 10 penalty units.

- (2) If a producer who is required to lodge a return for a levy year sells or delivers cattle to a related company in that levy year, the producer must keep the following records in respect of that levy year:
- (a) the personal details of each person to whom the cattle mentioned in the return were sold;
 - (b) how many bobby calves were sold or delivered to the company;
 - (c) how many lot-fed cattle were sold or delivered to the company;
 - (d) how many other cattle were sold or delivered to the company.

Penalty: 10 penalty units.

- (3) An offence under 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.

16 What records must be kept by agents and first purchasers

- (1) A buying agent, selling agent or first purchaser who is required to lodge a return for cattle transactions completed in a month must keep the following records in respect of that month:
- (a) the personal details of each person from whom the cattle mentioned in the return were bought or to whom the cattle were sold;
 - (b) details of each purchase or sale;
 - (c) a copy of the return;
 - (d) the information mentioned in paragraphs 9(1)(a) and (b) and subclauses 9(2), (3) and (4) of this Schedule.

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.

17 What records must be kept by processors

- (1) A processor who is required to lodge a return for cattle transactions completed in a month must keep the following records in respect of that month:
- (a) the personal details of the following:
 - (i) each person from whom the cattle mentioned in the return were bought;
 - (ii) each person on whose behalf cattle were slaughtered;
 - (iii) each person on whose behalf the processor had cattle slaughtered by another processor;
 - (b) details of each purchase or service kill arrangement;
 - (c) any statement given to the processor under clause 18 of this Schedule;
 - (d) a copy of the return;
 - (e) the information mentioned in paragraphs 10(1)(a) and (b) and subclauses 10(2), (3) and (4) of this Schedule.

Penalty: 10 penalty units

- (3) 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.

18 Statement to be given to processor if levy is not payable

- (1) If levy is not payable on the delivery of cattle to a processor for the reason mentioned in paragraph 5(2)(d) of Schedule 3 to the Excise Levies Act, the person on whose behalf the cattle are delivered must give the processor a written statement setting out:

Clause 19

- (a) the personal details of the person on whose behalf the cattle are delivered; and
- (b) how many lot-fed cattle were delivered; and
- (c) how many bobby calves were delivered; and
- (d) how many other cattle were delivered; and
- (e) how many bobby calves on which levy is not payable were delivered; and
- (f) how many lot-fed cattle on which levy is not payable were delivered; and
- (g) how many other cattle on which levy is not payable were delivered.

Penalty: 5 penalty units.

Note: Paragraph 5(2)(d) of Schedule 3 to the Excise Levies Act provides that levy is not imposed on the delivery of cattle to a processor for slaughter on behalf of the person delivering the cattle if:

- (a) the delivery occurs within 14 days after the cattle were or are acquired by that person; and
- (b) the cattle are afterwards slaughtered; and
- (c) the person continues to own the cattle immediately after their hot carcase weight, within the meaning of Schedule 1 to the Excise Levies Act, is determined or is taken, for the purposes of that Schedule, to have been determined, as the case requires.

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

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

19 Records to be kept by person on whose behalf cattle are delivered to a processor

- (1) A person on whose behalf cattle mentioned in clause 15 of this Schedule are delivered to a processor must keep records of:
 - (a) the date of delivery; and
 - (b) for each lot of cattle:
 - (i) the personal details of the vendor from whom, or agent through whom, the cattle were bought; and
 - (ii) the date of the purchase.

Penalty: 10 penalty units.

- (3) 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.

19A Records to be kept—levy-free sale

- (1) In this clause:

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

- (2) This clause applies if:

- (a) in a levy year, an export licence holder deals with particular cattle by buying the cattle from, or selling the cattle to, another export licence holder; and
 - (b) because of subclause 1(3) of Schedule 3 to the Excise Levies Regulations, levy is not imposed on the sale.
- (3) Each export licence holder must keep:
- (a) records showing the personal details of the other export licence holder; and
 - (b) a copy of the bill of lading or a similar document showing details of the export of the cattle.

Note: Clause 1 of Schedule 3 to the Excise Levies Regulations provides that levy is not imposed on the sale of cattle by an export licence holder to another export licence holder if the cattle are exported 30 days or less after being acquired by the first export licence holder.

20 Cattle sold with real property

- (1) If the ownership of cattle changes under a contract for the sale of an interest in real property and cattle on the property, and the sale is through a selling agent or a buying agent, but the contract does not state the number of cattle sold, the vendor must give a written notice to the agent setting out:
- (a) the name and address of the person giving the notice; and
 - (b) the name and address of the buyer; and
 - (c) how many bobby calves were sold under the contract; and
 - (d) how many lot-fed cattle were sold under the contract; and
 - (e) how many other cattle were sold under the contract; and
 - (f) how many leviable bobby calves were sold under the contract; and
 - (g) how many leviable lot-fed cattle were sold under the contract; and
 - (h) how many leviable other cattle were sold under the contract; and
 - (i) how many bobby calves on which levy is not payable were sold under the contract; and
 - (j) how many lot-fed cattle on which levy is not payable were sold under the contract; and
 - (k) how many other cattle on which levy is not payable were sold under the contract.

Penalty: 5 penalty units.

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

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

Schedule 8—Coarse grains

(regulation 9)

1 Application

This Schedule applies to leviable coarse grain.

2 Definitions for Schedule 8

In this Schedule:

leviable coarse grain has the meaning given in clause 1 of Schedule 4 to the Excise Levies Act.

levy means levy of any of the following kinds:

- (a) levy imposed under Schedule 4 to the Excise Levies Act;
- (b) EPPR levy imposed under Schedule 4 to the Excise Levies Regulations;
- (c) PHA levy imposed under Schedule 4 to the Excise Levies Regulations.

purchaser means a first purchaser, receiver or buying agent.

value means **sale value** as defined in Schedule 4 to the Excise Levies Regulations.

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 coarse grain.

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 leviable coarse grains:

- (a) treatment with a pesticide or another preserving agent before or during storage;
- (b) grading solely for seed purposes.

5 Who is a processor

Leviable coarse grain is declared to be a collection product to which paragraph (a) of the definition of **processor** in subsection 4(1) of the Collection Act applies.

Note: Paragraph (a) of the definition of **processor** in subs 4(1) of the Collection Act provides that, for a product declared by the regulations to be a product to which that paragraph applies, **processor** means the person, association, co-operative, board or authority that produces the product.

6 Liability of intermediaries for levy—receivers and processors

Leviable coarse grain is a product to which paragraphs 7(2)(a) and (b) of the Collection Act apply.

Note: Paragraphs 7(2)(a) and (b) of the Collection Act provide that a receiver of a product or 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 those paragraphs apply, is liable to pay, for the producer, any levy due for payment on or in relation to the product and any penalty for late payment imposed by s 15 of the Collection Act.

7 When is levy due for payment

For section 6 of the Collection Act, levy payable on leviable coarse grain is due for payment:

- (a) if a return is lodged within the period mentioned in clause 9 of this Schedule—on the day that the return is lodged; or
- (b) if a return is not lodged within the period mentioned in clause 9 of this Schedule—on the last day of that period.

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

8 Who must lodge a return

- (1) A producer must lodge a return for a quarter if, in that quarter, he or she processed or exported leviable coarse grain, other than grain to which subclause 5(3) of Schedule 4 to the Excise Levies Act applies.
- (2) A purchaser must lodge a return for a quarter if, in that quarter, he or she took delivery of leviable coarse grain for a purpose other than storage for the producer.
- (3) A selling agent must lodge a return for a quarter if, in that quarter, he or she sold leviable coarse grain for a producer.

Note 1: Paragraph (b) of the meaning of *producer* in subs 4(1) of the Collection Act provides that, for leviable coarse grain on which levy is imposed, *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 para (a) does not apply—the person who owns the product immediately after it is harvested.

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

9 When must a return be lodged

A 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.

10 What must be included in a return

- (1) In addition to the information required by regulation 10, a return for a quarter must set out:
 - (a) the type or types of leviable coarse grain to which the return relates; and
 - (b) the total amount of levy payable on all leviable coarse grain to which the return relates; and
 - (c) all the particulars mentioned in subclauses (2), (3) and (4) that are applicable to the person lodging the return.
- (2) The particulars to be included in a return lodged by a producer of leviable coarse grain for a quarter are:
 - (a) the quantity and value of each kind of leviable coarse grain (except leviable coarse grain to which subclause 5(3) of Schedule 4 to the Excise Levies Act applies) exported or processed in the quarter; and
 - (b) the amount of levy payable on each type of leviable coarse grain that the producer processed or exported in the quarter.
- (3) The particulars to be included in a return lodged by a purchaser of leviable coarse grain for a quarter are:
 - (a) the quantity in tonnes, and value, of each type of leviable coarse grain (other than grain delivered for storage for the producer) delivered to the purchaser in the quarter; and
 - (b) the amount of levy payable on each type of leviable coarse grain delivered to the purchaser in the quarter.
- (4) The particulars to be included in a return lodged by a selling agent for a quarter are:
 - (a) the quantity in tonnes, and value, of each type of leviable coarse grain sold by the selling agent for a producer in the quarter; and
 - (b) the amount of levy payable on each type of leviable coarse grain sold by the selling agent for a producer in the quarter.

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

11 What records must be kept

- (1) A producer who sells, processes or exports leviable coarse grain must keep, or cause to be kept, records showing, for each quarter, the quantity and value of:
 - (a) each type of leviable coarse grain sold, processed or exported; and
 - (b) each type of leviable coarse grain kept by the producer for his or her domestic use.

Penalty: 10 penalty units.

- (2) A purchaser of leviable coarse grain must keep, or cause to be kept, records showing:
 - (a) the quantity, value and source of each type of leviable coarse grain delivered to the purchaser in each quarter; and

- (b) the amount, if any, deducted under subsection 8(1) of the Collection Act from a payment made to a producer, for an amount of levy.

Penalty: 10 penalty units.

- (3) A selling agent who sells leviable coarse grain must keep, or cause to be kept, records showing:
 - (a) the quantity, value and source of each type of leviable coarse grain sold by the selling agent for a producer in each quarter; and
 - (b) the amount, if any, deducted under subsection 8(1) of the Collection Act from a payment made to a producer, for an amount of levy.

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.

Schedule 9—Cotton

(regulation 9)

1 Application

This Schedule applies in relation to leviable cotton.

2 Definitions for Schedule 9

In this Schedule:

leviable cotton has the meaning given in clause 1 of Schedule 5 to the Excise Levies Act.

levy means levy of any of the following kinds:

- (a) levy imposed under Schedule 5 to the Excise Levies Act;
- (b) EPPR levy imposed under Schedule 5 to the Excise Levies Regulations;
- (c) PHA levy imposed under Schedule 5 to the Excise Levies Regulations.

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 cotton.

4 Who is a processor

Leviable cotton is a product to which paragraph (a) of the definition of *processor* in subsection 4(1) of the Collection Act applies.

Note: Paragraph (a) of the definition of *processor* in subsection 4(1) of the Collection Act provides that, for a product declared by the regulations to be a product to which that paragraph applies, *processor* means the person, association, co-operative, board or authority that produces the product.

5 Liability of intermediaries for levy—receivers and processors

Leviable cotton is a product to which paragraphs 7(2)(a) and (b) of the Collection Act apply.

Note: Paragraphs 7(2)(a) and (b) of the Collection Act provide that a receiver of a product or 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 those paragraphs apply, 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.

6 When levy is due for payment

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

- (a) if a return for the month is lodged within the period mentioned in clause 8—on the day that the return is lodged; or

- (b) if a return for the month is not lodged within the period mentioned in clause 8—on the last day of that period.

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

7 Who must lodge a return

- (1) A processor must lodge a return for a month if the processor produced leviable cotton in the month.

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

- (2) A receiver must lodge a return for a month if the receiver received unprocessed leviable cotton, other than for storage, in the month.

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

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 it relates.

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

9 What must be included in a return

In addition to the information required by regulation 10, a return for a month must set out, for the month:

- (a) the quantity of leviable cotton produced or received; and
- (b) the amount of levy payable for the leviable cotton; and
- (c) the amount of levy paid for the leviable cotton; and
- (d) the following details for each person on whose behalf leviable cotton was dealt with:
 - (i) the person's full name;
 - (ii) the person's business or residential address (not the address of a post office box or post office bag);
 - (iii) the person's ABN, if any;
 - (iv) if the person is a company and does not have an ABN—its ACN.

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

10 What records must be kept

- (1) A processor and a receiver must keep records showing, for each month:
- (a) the quantity of leviable cotton produced or received in the month; and
 - (b) the amount of levy payable for the leviable cotton; and
 - (c) the amount of levy paid for the leviable cotton.

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*.

Schedule 9 Cotton

Clause 10

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

Schedule 10—Dairy produce

(regulation 9)

1 Application

This Schedule applies in relation to dairy produce.

Note: Levy is also imposed on dairy produce by the *Dairy Adjustment Levy (Excise) Act 2000*, the *Dairy Adjustment Levy (Customs) Act 2000*, the *Dairy Adjustment Levy (General) Act 2000*. See also Division 2 of Part 4 of Schedule 2 to the *Dairy Produce Act 1986* and the *Dairy Adjustment Levy Collection Regulations 2000* which set out the way Dairy Adjustment levy is collected.

2 Definitions for Schedule 10

In this Schedule:

charge means:

- (a) charge imposed by Schedule 4 to the Customs Charges Act; or
- (b) EADR charge imposed on dairy produce by clause 1 of Schedule 4 to the Customs Charges Regulations.

content details, of dairy produce, means:

- (a) the milk fat content of the produce, expressed as a percentage by mass; and
- (b) the protein content of the produce, expressed as a percentage by mass.

dairy produce has the same meaning as in subsection 3(1) of the *Dairy Produce Act 1986*.

levy means:

- (a) levy imposed by Schedule 6 to the Excise Levies Act; or
- (b) EADR levy imposed on dairy produce by clause 3 of Schedule 6 to the Excise Levies Regulations.

milk fat has the same meaning as in clause 1 of Schedule 6 to the Excise Levies Act.

milk fat content, in relation to dairy produce, means:

- (a) if subsection 111A(1) of the *Dairy Produce Act 1986* does not apply—the milk fat content of the dairy produce; or
- (b) if subsection 111A(1) of the *Dairy Produce Act 1986* applies—the prescribed milk fat content for dairy produce of that kind, within the meaning of section 111A of that Act.

personal details, for a person, means:

- (a) the person's full name; and
- (b) 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; and

Clause 3

- (c) if the person has a post office box address or post office bag address—that address; and
- (d) the person’s ABN, if any; and
- (e) the contact details for the person.

protein content, in relation to dairy produce, means:

- (a) if subsection 111A(2) of the *Dairy Produce Act 1986* does not apply—the protein content of the dairy produce; or
- (b) if subsection 111A(2) of the *Dairy Produce Act 1986* applies—the prescribed protein content for dairy produce of that kind, within the meaning of section 111A of that Act.

relevant dairy produce has the same meaning as in clause 1 of Schedule 6 to the Excise Levies Act.

whole milk has the same meaning as in clause 1 of Schedule 6 to the Excise Levies Act.

3 Levy year

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

4 Who is a processor

Dairy produce and relevant dairy produce are products to which paragraph (a) of the definition of **processor** in subsection 4(1) of the Collection Act applies.

Note: Paragraph (a) of the definition of **processor** in subsection 4(1) of the Collection Act provides that, for a product declared by the regulations to be a product to which that paragraph applies, **processor** means the person, association, co-operative, board or authority that produces the product.

5 Who is a producer

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

- (a) dairy produce and relevant dairy produce are prescribed products; and
- (b) each of the following persons is taken to be a producer:
 - (i) a person who produces relevant dairy produce;
 - (ii) a manufacturer of relevant dairy produce.

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.

6 Liability of intermediaries—processors

Paragraph 7(2)(b) of the Collection Act applies to dairy produce and relevant dairy produce.

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 amount of levy due for payment on or in relation to the product, 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 levy.

6A Liability of intermediaries—exporting agents

Subsection 7(3) of the Collection Act applies to dairy produce and relevant dairy produce.

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 the charge on behalf of the producer.

7 When charge or levy is due for payment

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

- (a) if a return for the month is lodged within the period mentioned in clause 9—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 9—on the last day of that period.

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

8 Who must lodge a return

The following persons must lodge a return for a month:

- (a) a first purchaser who buys relevant dairy produce in the month;
- (b) a manufacturer, including a producer who transfers relevant dairy produce to his or her own manufacturing facility, who manufactures dairy produce from relevant dairy produce in the month;
- (c) a buying, or selling, agent who buys or sells relevant dairy produce in the month.

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

9 When a return must be lodged

- (1) A person who buys or sells relevant dairy produce, or, who transfers relevant dairy produce in the circumstances mentioned in paragraph 8(b), in a particular month (the *transaction month*) must lodge a return for the transaction month no more than one month and 28 days after the end of the transaction month.
- (2) A person who buys or sells relevant dairy produce or, who transfers relevant dairy produce in the circumstances mentioned in paragraph 8(b), in a levy year must lodge a return for the levy year no more than 28 days after the end of the levy year.

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

10 What must be included in a return

- (1) In addition to the information required by regulation 10, a return must set out, for the month:
 - (a) the amount, in litres, of whole milk that was:
 - (i) delivered to, or processed by, the person lodging the return; and
 - (ii) produced by the person lodging the return (except milk consumed, lost or disposed of on the farm where it was produced); and
 - (b) the content details of the milk mentioned in paragraph (a).
- (2) In addition to the information required by regulation 10, a return for a levy year must set out, for the levy year, for each producer on behalf of whom levy is liable to be paid by the person:
 - (a) the personal details of the producer; and
 - (b) the amount of levy liable to be paid on behalf of that producer in the levy year; and
 - (c) the quantity and content details of the milk on which levy is liable to be paid on behalf of the producer.

11 What records must be kept—first purchasers, manufacturers, buying or selling agents

- (1) A first purchaser, manufacturer, buying or selling agent of relevant dairy produce in a month must keep records that show, for the month:
 - (a) for each person who supplied produce:
 - (i) the personal details of the person; and
 - (ii) the quantity and the content details of the produce that was supplied; and
 - (iii) the amount of levy paid by the producer in respect of that produce; and
 - (iv) the quantity and the content details of the produce in respect of which no levy has been paid; and
 - (b) the quantity and the content details of the produce that was processed by or for the first purchaser, manufacturer, buying or selling agent.

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.

12 Definition of *dairy levy* (Act s 27)

For the purposes of paragraph (b) of the definition of *dairy levy* in subsection 27(4) of the Collection Act, the following are prescribed:

- (a) Corporation levy, promotion levy and research levy imposed under paragraphs 6(1)(d), (e) and (f), respectively, of Schedule 6 to the Excise

Levies Act, as those paragraphs were in force immediately before 1 July 2003;

- (b) dairy service levy imposed under paragraph 6(1)(d) of Schedule 6 to the Excise Levies Act;
- (c) Australian Animal Health Council levy imposed under paragraph 6(1)(g) of Schedule 6 to the Excise Levies Act;
- (d) EADR levy imposed on dairy produce by clause 3 of Schedule 6 to the Excise Levies Regulations.

Note: Subsection 27(3A) of the Collection Act states:

An authorised person may provide the following information to the industry services body:

- (a) the name, address, contact details and ABN of any person who has paid, or is liable to pay, dairy levy;
- (b) details relating to the amount of dairy levy that the person has paid, or is liable to pay.

Schedule 11—Deer

(regulation 9)

1 Application

This Schedule applies in relation to chargeable deer.

2 Definitions for Schedule 11

In this Schedule:

charge means charge imposed under Schedule 5 to the Customs Charges Act.

chargeable deer means live deer on the export of which charge is imposed.

3 What is a levy year

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

4 Who is a producer

Chargeable deer are prescribed products for paragraph (g) of the definition of *producer* in subsection 4(1) of the Collection Act.

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, the *producer* is the person who exports the product from Australia.

5 Liability of intermediaries—exporting agents

Chargeable deer are prescribed products for subsection 7(3) of the Collection Act.

Note 1: Subsection 7(3) of the Collection Act provides that an exporting agent who exports a product that is prescribed for that subsection, and 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 product, and any penalty for late payment imposed by subsection 15(1) of the Collection Act.

Note 2: Under paragraph (g) of the definition of *producer* in subsection 4(1) of the Collection Act, the producer is taken to be the person who exports the products from Australia.

6 When charge is due for payment

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

- (a) if a return for the month is lodged within the period mentioned in clause 8—on the day that the return is lodged; or
- (b) if a return for the month is not lodged within the period mentioned in clause 8—on the last day of that period.

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

7 Who must lodge a return

A person who exports chargeable deer in a month must lodge a return for the month.

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

8 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.

9 What must be included in a return

In addition to the information required by regulation 10, a return for a month must set out:

- (a) the number of chargeable deer exported in the month; and
- (b) the amount of charge payable for the deer; and
- (c) the amount of charge paid for the deer.

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

10 What records must be kept

- (1) A person who exports chargeable deer in a month must keep records showing, for the month:

- (a) the number of chargeable deer exported in the month; and
- (b) the amount of charge payable for the deer; and
- (c) the amount of charge paid for the deer; and
- (d) the following details about the person on whose behalf the deer were exported:
 - (i) the person's full name;
 - (ii) the person's business or residential address (not the address of a post office box or post office bag);
 - (iii) the person's ABN, if any;
 - (iv) if the person is a company and does not have an ABN—its ACN.

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.

Schedule 12—Deer slaughter

(regulation 9)

1 Application

This Schedule applies in relation to leviable deer.

2 Definitions for Schedule 12

In this Schedule:

leviable deer means deer on the slaughter of which levy is imposed.

levy means levy imposed under Schedule 7 to the Excise Levies Act.

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 deer is a financial year.

4 Who is a processor

Leviable deer are a product to which paragraph (a) of the definition of *processor* in subsection 4(1) of the Collection Act applies.

Note: Paragraph (a) of the definition of *processor* in subsection 4(1) of the Collection Act provides that, for a product declared by the regulations to be a product to which that paragraph applies, *processor* means the person, association, co-operative, board or authority that produces the product.

5 Who is a producer

Leviable deer are prescribed animals for paragraph (f) of the definition of *producer* in subsection 4(1) of the Collection Act.

Note: Paragraph (f) of the definition of *producer* in subsection 4(1) of the Collection Act provides that, for animals prescribed for that paragraph, *producer* means the person who owns the animals at the time when the slaughter takes place.

6 Liability of intermediaries—processors

Leviable deer are a product to which paragraph 7(2)(b) of the Collection Act applies.

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 under subsection 15(1) of the Collection Act.

7 When is levy due for payment

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

- (a) if a return for the month is lodged within the period mentioned in clause 9—on the day that the return is lodged; or
- (b) if a return for the month is not lodged within the period mentioned in clause 9—on the last day of that period.

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

8 Who must lodge a return

A proprietor at whose abattoir deer are slaughtered in a month must lodge a return for that month.

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

Note 2: Paragraph (a) of the definition of *proprietor* in subsection 4(1) of the Collection Act provides that *proprietor* means, in relation to an abattoir:

- (a) if a licence is required under any law of the Commonwealth or of a State or Territory to carry on abattoir activities—the person who holds the licence; or
- (b) if no licence is required under any such law—the person carrying on the business of operating the abattoir.

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.

10 What must be included in a return

In addition to the information required by regulation 10, a return for a month must set out:

- (a) the number of deer slaughtered at the abattoir in the month; and
- (b) the carcase weight of the deer and the basis upon which the carcase weight is determined for clause 3 of Schedule 7 to the Excise Levies Act; and
- (c) the amount of levy payable for the deer; and
- (d) the amount of levy paid for the deer.

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

11 What records must be kept

- (1) The proprietor of an abattoir at which deer are slaughtered must keep records showing, for each month:
 - (a) the number and carcase weight of deer slaughtered; and
 - (b) the amount of levy payable for the deer; and
 - (c) the amount of levy paid for the deer; and
 - (d) the following details for each person on whose behalf deer were slaughtered:

Clause 11

- (i) the persons full name;
- (ii) the person's business or residential address (not the address of a post office box or post office bag);
- (iii) the person's ABN, if any;
- (iv) if the person is a company and does not have an ABN—its ACN.

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.

Schedule 13—Deer velvet

(regulation 9)

1 Application

This Schedule applies in relation to deer velvet.

2 Definitions for Schedule 13

In this Schedule:

charge means charge imposed under Schedule 6 to the Customs Charges Act.

chargeable deer velvet means deer velvet on the export of which charge is imposed.

deer velvet has the meaning given in clause 1 of Schedule 6 to the Customs Charges Act.

leviable deer velvet means deer velvet on which levy is imposed.

levy means levy imposed under Schedule 8 to the Excise Levies Act.

quality includes grade.

3 What is a levy year

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

4 Who is a processor

Chargeable deer velvet and leviable deer velvet are collection products to which paragraph (a) of the definition of **processor** in subsection 4(1) of the Collection Act applies.

Note: Paragraph (a) 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 person, association, co-operative, board or authority that produces the product.

5 Who is a producer—chargeable deer velvet

Chargeable deer velvet is a prescribed product for paragraph (g) of the definition of **producer** in subsection 4(1) of the Collection Act.

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.

6 Who is a producer—leviable deer velvet

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

- (a) leviable deer velvet is a prescribed product; and
- (b) the producer of leviable deer velvet is taken to be:
 - (i) if the leviable deer velvet is sold—the person who owns the deer velvet immediately before it is sold; or
 - (ii) if the leviable deer velvet is used in the production of other goods—the person who owns the deer velvet immediately before the goods are produced.

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.

7 Liability of intermediaries—exporting agents

Chargeable deer velvet is prescribed for subsection 7(3) of the Collection Act.

Note 1: Subsection 7(3) of the Collection Act provides that an exporting agent who exports products that are prescribed for that subsection, and 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 product, and any penalty for late payment imposed by subsection 15(1) of the Collection Act.

Note 2: Under paragraph (g) of the definition of *producer* in subsection 4(1) of the Collection Act, the *producer* is taken to be the person who exports the products from Australia—see clause 5.

8 Liability of intermediaries—processors

Leviable deer velvet is a product to which paragraph 7(2)(b) of the Collection Act applies.

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 that remains unpaid by the producer and any penalty for late payment imposed by subsection 15(1) of the Collection Act.

9 When are levy and charge due for payment

For section 6 of the Collection Act, charge payable or levy payable for a quarter are due for payment:

- (a) if a return for the quarter is lodged within the period mentioned in clause 11—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 11—on the last day of that period.

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

10 Who must lodge a return

- (1) A person who exports chargeable deer velvet in a quarter must lodge a return for the quarter.

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

- (2) A first purchaser, buying agent or selling agent who buys or sells leviable deer velvet in a quarter must lodge a return for the quarter.

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

- (3) A producer of leviable deer velvet used by or on behalf of the producer in a quarter in the production of other goods, must lodge a return for the quarter.

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

11 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.

12 What must be included in a return

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

- (a) the weight and quality of deer velvet exported, bought, sold or used in the production of other goods, as the case may be, in the quarter; and
- (b) the amount of levy or charge payable for the deer velvet for the quarter; and
- (c) the amount of levy or charge paid for the deer velvet for the quarter.

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

13 What records must be kept

- (1) A producer of deer who uses chargeable deer velvet or leviable deer velvet in the production of other goods must keep records showing, for each quarter:

- (a) the weight, quality and value of the deer velvet bought, sold or exported; and
- (b) the weight, quality and value of the deer velvet used in the production of other goods; and
- (c) the amount of levy or charge payable for the deer velvet for the quarter; and
- (d) the amount of levy or charge paid for the deer velvet for the quarter; and
- (e) the details mentioned in subclause (6) for each person with whom the deer velvet was dealt.

Penalty: 10 penalty units.

Clause 13

- (2) The proprietor of an abattoir that deals in deer must keep records showing, for each quarter:
- (a) the weight, quality and value of leviable deer velvet bought or sold; and
 - (b) the amount of levy payable for the deer velvet; and
 - (c) the amount of levy paid for the deer velvet; and
 - (d) the details mentioned in subclause (6) for each person with whom the deer velvet was dealt.

Penalty: 10 penalty units.

- (3) A person who exports chargeable deer velvet must keep records showing, for each quarter:
- (a) the weight, quality and value of the deer velvet exported; and
 - (b) the amount of charge payable for the deer velvet; and
 - (c) the amount of charge paid for the deer velvet; and
 - (d) the details mentioned in subclause (6) for each person with whom the deer velvet was dealt.

Penalty: 10 penalty units.

- (4) A buying agent or first purchaser of leviable deer velvet must keep records showing, for each quarter:
- (a) the weight, quality and value of the deer velvet purchased; and
 - (b) the amount of levy payable for the deer velvet; and
 - (c) the amount of levy paid for the deer velvet; and
 - (d) the details mentioned in subclause (6) for each person with whom the deer velvet was dealt.

Penalty: 10 penalty units.

- (5) A selling agent of leviable deer velvet must keep records showing, for each quarter:
- (a) the weight, quality and value of the deer velvet sold; and
 - (b) the amount of levy payable for the deer velvet; and
 - (c) the amount of levy paid for the deer velvet; and
 - (d) the details mentioned in subclause (6) for each person with whom the deer velvet was dealt.

Penalty: 10 penalty units.

- (5A) An offence under subclause (1), (2), (3), (4) or (5) 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) For paragraphs (1)(e), (2)(d), (3)(d), (4)(d) and (5)(d), 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 ABN, if any; and
- (d) if the person is a company and does not have an ABN—its ACN.

Schedule 14—Dried fruits

1 Application

This Schedule applies to dried fruits.

2 Definitions for Schedule 14

In this Schedule:

dried fruits has the meaning given in clause 9.1 of Schedule 15 to the Excise Levies Regulations.

leviable dried fruits means dried fruits on which levy is imposed.

levy means levy imposed by subclause 2(1) of Schedule 15 to the Excise Levies Act.

season, for dried fruits, means the calendar year in which the fruit is harvested.

Note 1: **Dried fruits, dried tree fruits** and **dried vine fruits** are defined as follows in clause 9.1 of Schedule 15 to the Excise Levies Regulations:

dried fruits means dried tree fruits or dried vine fruits.

dried tree fruits means dried apricots, dried pears, dried peaches, dried nectarines or dried plums.

dried vine fruits means dried grapes.

Note 2: Paragraph (b) of the definition of **proprietor** in subsection 4(1) of the Collection Act provides that **proprietor**, in relation to a processing establishment, (other than an abattoir) means the person carrying on the business of processing collection products in that establishment.

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 dried fruits is the period of 12 months beginning on 1 October in a year.

4 Who is a producer

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

- (a) dried fruits are prescribed; and
- (b) each of the following persons is taken to be a producer of dried fruits:
 - (i) a person (the **first person**) who receives dried fruits for processing at a processing establishment under an arrangement with the grower of those fruits that requires the first person to sell the processed fruits;
 - (ii) in the absence of an arrangement of that kind—the grower of the dried fruits received for processing at the establishment.

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.

5 Liability of intermediaries—receivers and processors

Paragraphs 7(2)(a) and (b) of the Collection Act apply to leviable dried fruits.

Note: Paragraphs 7(2)(a) and (b) of the Collection Act provide that a receiver of a product or 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 those paragraphs apply, 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.

6 When is levy due for payment

- (1) For section 6 of the Collection Act, levy payable on leviable dried fruits for a levy year is due for payment:
 - (a) if a return for the year is lodged before the day mentioned in clause 8 of this Schedule—on the day that the return is lodged; or
 - (b) if a return for the year is not lodged before the day mentioned in clause 8 of this Schedule—on that day.
- (2) However, the Secretary may, by notice in the *Gazette*, fix a date for payment for levy on dried fruits that is later than the day mentioned in subclause (1).

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

7 Who must lodge a return

The proprietor of a processing establishment must lodge a return for a levy year.

Note 1: Paragraph (b) of the definition of *proprietor* in subsection 4(1) of the Collection Act provides that *proprietor*, in relation to a processing establishment, (other than an abattoir) means the person carrying on the business of processing collection products in that establishment.

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

8 When must a return be lodged

A return for a levy year must be lodged on or before 30 November in the following levy year.

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

9 What must be included in a return

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

- (a) the full name and business address (not the address of a post office box or post office bag) of the processing establishment for which the return is lodged; and

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- (b) the quantity of each kind of dried fruits harvested in a season received for processing at the establishment; and
- (c) the quantity of each kind of dried fruits harvested in any preceding season received for processing at the establishment; and
- (d) the amount of levy payable for:
 - (i) each kind of dried fruits mentioned in paragraph (b); and
 - (ii) each kind of dried fruits mentioned in paragraph (c); and
- (e) the amount of levy paid for:
 - (i) each kind of dried fruits mentioned in paragraph (b); and
 - (ii) each kind of dried fruits mentioned in paragraph (c); and
- (f) the sum of the amounts of levy mentioned in paragraph (d); and
- (g) the sum of the amounts of levy mentioned in paragraph (e).

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

10 What records must be kept

- (1) The proprietor of a processing establishment must keep records showing, in respect of each levy year:
 - (a) the details mentioned in subclause (2) for each producer of dried fruit from whom dried fruit was received at the establishment for processing; and
 - (b) the quantity of each kind of dried fruit received at the establishment from each producer on each day; and
 - (c) the quantity of each kind of dried fruit received each month at the establishment from each producer; and
 - (d) the amount of levy payable for each kind of dried fruit; and
 - (e) the amount of levy paid by the proprietor for each kind of dried fruit.

Penalty: 10 penalty units.

- (2) For paragraph (1)(a), the details are:
 - (a) the producer's full name; and
 - (b) the producer's business or residential address (not the address of a post office box or post office bag); and
 - (c) the producer's ABN, if any; and
 - (d) if the producer is a company and does not have an ABN—its ACN.
- (3) 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.

Schedule 15—Forest industries products

(regulation 9)

1 Application

This Schedule applies in relation to leviable logs.

2 Definitions for Schedule 15

In this Schedule:

export charge means export charge imposed on logs under Schedule 7 to the Customs Charges Act.

leviable logs means logs on which levy is imposed under Schedule 10 to the Excise Levies Act.

levy means levy imposed on logs by Schedule 10 to the Excise Levies Act.

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.

4 When is levy due for payment

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

- (a) if a return for the quarter or levy year is lodged within the period mentioned in clause 6 or 8—on the day the return is lodged; or
- (b) if a return for the quarter or levy year is not lodged within the period mentioned in clause 6 or 8—on the last day of that period.

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

5 Who must lodge a quarterly return

- (1) A producer who is liable to pay levy for a quarter must lodge a return for the quarter.

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

- (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 11 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 13, or has continued the person's exemption under clause 14; or

Clause 6

- (c) the Secretary is required under clause 14 to decide whether to continue the person's exemption and the person has not received notice of the Secretary's decision.

Note: 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.

6 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.

7 Who must lodge an annual return

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

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

8 When must an annual return be lodged

An annual return for a levy year must be lodged no later than 28 August in the next levy year.

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

9 One return for all mills

A producer who is liable to pay levy, and who is the operator of more than 1 mill to which logs are delivered, must lodge a single return containing all the details for each mill of which the producer is the operator.

10 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 quantity (in cubic metres) of each class of logs delivered to each mill; and
- (b) the amount of levy payable for each class of logs; and
- (c) the total amount of levy payable; and
- (d) the total amount of levy paid.

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

11 Application for exemption from lodging quarterly returns

A producer may apply for exemption from the obligation to lodge quarterly returns for a levy year if there are reasonable grounds for believing that the total

amount of levy and export charge for which the producer will be liable in that levy year will be less than \$1 000.

Note: For export charge, see Schedule 16.

12 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 or export charge 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), (2) or (3) of the Collection Act for the 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 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.

13 Grant or refusal of exemption

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

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

14 Continuation of exemption

If a producer 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 producer written notice of the decision.

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

When deciding whether to grant a producer exemption from the obligation to lodge quarterly returns, or to continue a producer'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 producer is likely to incur in the levy year; and
- (b) the amount of levy or export charge payable, or the amount payable by the producer under subsection 7(1), (2) or (3) of the Collection Act, for the previous levy year.

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, within 28 days of receiving the notice, lodge a quarterly return for each quarter of the levy year that ended before the producer received the notice.

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

17 Review of decisions

A producer 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 13; or
- (b) refusing to continue an exemption under clause 14.

18 What records must be kept

- (1) A producer must keep records showing, for each quarter:
 - (a) the quantity (in cubic metres) of each class of logs delivered to each mill of the producer; and
 - (b) the amount of levy payable for each class of logs; and
 - (c) the total amount of levy payable by the producer; and
 - (d) the total amount of levy paid by the producer.

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.

Schedule 16—Forest industries (export)

(regulation 9)

1 Application

This Schedule applies in relation to chargeable logs.

2 Definitions for Schedule 16

export charge means charge imposed under Schedule 7 to the Customs Charges Act.

chargeable logs means logs on which export charge is imposed.

levy means levy imposed under Schedule 10 to the Excise Levies Act.

3 What is a levy year

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

4 Liability of intermediaries—processors

Chargeable logs are a product to which subsection 7(3) of the Collection Act applies.

Note: Subsection 7(3) of the Collection Act provides that an exporting agent who exports products that are prescribed for that subsection, and 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 product, and any penalty for late payment imposed by subsection 15(1) of the Collection Act.

5 When is export charge due for payment

For section 6 of the Collection Act, export charge payable for a quarter or levy year is due for payment:

- (a) if a return for the quarter or levy year is lodged within the period mentioned in clause 7 or 9—on the day the return is lodged; or
- (b) if a return for the quarter or levy year is not lodged within the period mentioned in clause 7 or 9—on the last day of that period.

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

6 Who must lodge a quarterly return

- (1) A producer who is liable to pay export charge for a quarter must lodge a return for the quarter.

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

Clause 7

- (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 11 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 13, or has continued the person's exemption under clause 14; or
 - (c) the Secretary is required under clause 14 to decide whether to continue the person's exemption and the person has not received notice of the Secretary's decision.

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.

8 Who must lodge an annual return

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

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

9 When must an annual return be lodged

An annual return for a levy year must be lodged no later than 28 August in the next levy year.

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

10 What must be included in a return

In addition to the information required by regulation 11, a return for a quarter or levy year must set out, for the quarter or levy year:

- (a) the quantity (in cubic metres) of each class of logs exported from Australia; and
- (b) the amount of export charge payable for each class of logs; and
- (c) the total amount of export charge payable; and
- (d) the total amount of export charge paid.

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

11 Application for exemption from lodging quarterly returns

A producer may apply for exemption from the obligation to lodge quarterly returns for a levy year if there are reasonable grounds for believing that the total amount of levy and export charge for which the producer will be liable in that levy year will be less than \$1 000.

Note: For levy, see Schedule 15.

12 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 or export charge 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), (2) or (3) of the Collection Act for the 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 person 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.

13 Grant or refusal of exemption

The Secretary must, within 14 days after receipt of an application for exemption:

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

14 Continuation of exemption

If a producer 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 producer written notice of the decision.

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

When deciding whether to grant a producer exemption from the obligation to lodge quarterly returns, or to continue a producer'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 producer is likely to incur in the levy year; and

Clause 16

- (b) the amount of levy or export charge payable, or the amount payable by the producer under subsection 7(1), (2) or (3) of the Collection Act, for the previous levy year.

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, within 28 days of receiving the notice, lodge a quarterly return for each quarter of the levy year that ended before the producer received the notice.

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

17 Review of decisions

A producer 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 13; or
- (b) refusing to continue an exemption under clause 14.

18 What records must be kept

- (1) A producer must keep records showing, for each quarter:
 - (a) the quantity (in cubic metres) of each class of logs exported from Australia by the producer; and
 - (b) the amount of export charge payable for each class of logs; and
 - (c) the total amount of export charge payable by the producer; and
 - (d) the total amount of export charge paid by the producer.

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.

Schedule 17—Forest industries (import)

(regulation 9)

1 Application

This Schedule applies in relation to forest products.

2 Definitions for Schedule 17

In this Schedule:

forest products has the meaning given in clause 1 of Schedule 8 to the Customs Charges Act.

import charge means import charge imposed on forest products by Schedule 8 to the Customs Charges Act.

3 What is a levy year

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

4 What records must be kept

- (1) A producer must keep records showing, for each levy year:
 - (a) the quantity of each class of forest product entered for home consumption by the producer; and
 - (b) the total amount of import charge payable by the producer for the forest products entered for home consumption by the producer; and
 - (c) the total amount of import charge paid by the producer for the forest products entered for home consumption by the producer.

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.

Schedule 18—Goat fibre

(regulation 9)

1 Application

This Schedule applies in relation to leviable fibre.

2 Definitions for Schedule 18

(1) In this Schedule:

agent means a buying agent or a selling agent.

deal, for leviable fibre, means produce, buy, receive, sell or deliver the fibre.

deliver, for leviable fibre, does not include:

- (a) deliver for processing on behalf of its producer; or
- (b) deliver for storage only.

fibre-broker means a person who carries on business in Australia as a goat fibre selling broker.

growers' organisation, for leviable fibre, means:

- (a) the Angora Mohair Breeders of Australasia Ltd; or
- (b) the Australian Cashmere Growers Association; or
- (c) the Cashgora Fibre Association of Australia; or
- (d) the Goat Industry Council of Australia.

leviable amount means \$50.

leviable fibre has the meaning given in Schedule 11 to the Excise Levies Act.

levy means levy imposed under Schedule 11 to the Excise Levies Act.

- (2) For this Schedule, if a producer of leviable fibre causes or permits the fibre to be delivered to another person or allows another person to take the fibre out of the producer's possession or control, the producer is taken to have delivered the fibre to the other person.
- (3) For this Schedule, if a producer of leviable fibre delivers the fibre to a person for carriage (either by that person or by a succession of persons starting with that person) to another person who does not receive the fibre for the purposes of carrying it to a further destination, the fibre is taken to have been delivered to the person receiving it last.
- (4) If the ownership of leviable fibre passes from the producer of the fibre to a person or to a number of persons in succession, in a way or ways not involving the delivery of the fibre to any person, a reference in this Schedule to the producer, in relation to that fibre, is a reference to that person or to the last of those persons, as the case may be.

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 fibre is a calendar year.

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 leviable fibre:

- (a) de-hairing;
- (b) washing;
- (c) scouring;
- (d) carbonising;
- (e) felting;
- (f) combing;
- (g) carding;
- (h) spinning;
- (i) weaving;
- (j) knitting.

5 Who is a producer

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

- (a) leviable fibre is a prescribed product; and
- (b) the person who owns leviable fibre immediately after it is removed from the goat is taken to be the producer of the fibre.

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.

6 When is levy due for payment

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

- (a) if a return for the quarter is lodged within the period mentioned in clause 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 8—on the last day of that period.

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

7 Who must lodge a return

- (1) A fibre-broker, agent or producer must lodge a return:
 - (a) for the quarter of a levy year in which the levy payable for the quantity of leviable fibre dealt with by the broker, agent or producer in the year first reaches or exceeds the leviable amount; and

Clause 8

- (b) for each later quarter of the year in which the broker, agent or producer deals with leviable fibre; and
- (c) if the broker, agent or producer does not deal with the leviable fibre in the December quarter—for the December quarter.

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

- (2) For subclause (1), a producer is required to lodge a return only if the leviable fibre is dealt with without an intermediary.

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

8 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.

9 What must be included in a return

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

- (a) the number of returns (if any) previously lodged for the levy year; and
- (b) the sale value of the leviable fibre dealt with in the quarter; and
- (c) the amount of levy payable for the leviable fibre dealt with in the quarter; and
- (d) the amount of levy paid for the leviable fibre dealt with in the quarter; and
- (e) in the case of a return for the December quarter:
 - (i) the sale value of the leviable fibre dealt with in the levy year; and
 - (ii) the total amount of levy payable for the leviable fibre; and
 - (iii) the sum of any amounts of levy deducted in the year by the person from money payable to producers during the year; and
 - (iv) the sale value of the leviable fibre to which the deductions relate.

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

10 What records must be kept

- (1) A fibre-broker or agent must keep records showing, for leviable fibre dealt with by the fibre-broker or agent in each quarter of the levy year:
 - (a) the sale value of the leviable fibre; and
 - (b) the amount of levy payable for the leviable fibre; and
 - (c) the amount of levy paid for the leviable fibre; and
 - (d) the name and address of the producer of the leviable fibre.

Penalty: 10 penalty units.

- (2) A producer must keep records showing, for leviable fibre dealt with by the producer in each quarter of a levy year:

- (a) the sale value of the leviable fibre; and
- (b) the amount of levy payable for the leviable fibre; and
- (c) the amount of levy paid for the leviable fibre.

Penalty: 10 penalty units.

- (3) An offence under 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.

Schedule 19—Grain legumes

(regulation 9)

1 Application

This Schedule applies to leviable grain legumes.

2 Definitions for Schedule 19

In this Schedule:

leviable grain legumes has the meaning given in clause 1 of Schedule 12 to the Excise Levies Act.

levy means levy of any of the following kinds:

- (a) levy imposed under Schedule 12 to the Excise Levies Act;
- (b) EPPR levy imposed under Schedule 12 to the Excise Levies Regulations;
- (c) PHA levy imposed under Schedule 12 to the Excise Levies Regulations.

purchaser means a first purchaser, receiver or buying agent.

value means **value** as worked out in accordance with subclause 2(2) of Schedule 12 to the Excise Levies Regulations.

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 grain legumes.

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 leviable grain legumes:

- (a) treatment with a pesticide or another preserving agent before or during storage;
- (b) grading solely for seed purposes.

5 Who is a processor

Leviable grain legumes are declared to be a collection product to which paragraph (a) of the definition of **processor** in subsection 4(1) of the Collection Act applies.

Note: Paragraph (a) of the definition of **processor** in subs 4(1) of the Collection Act provides that, for a product declared by the regulations to be a product to which that paragraph applies, **processor** means the person, association, co-operative, board or authority that produces the product.

6 Liability of intermediaries for levy—receivers and processors

Leviable grain legumes are a product to which paragraphs 7(2)(a) and (b) of the Collection Act apply.

Note: Paragraphs 7(2)(a) and (b) of the Collection Act provide that a receiver of a product or 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 those paragraphs apply, is liable to pay, for the producer, any levy due for payment on or in relation to the product that remains unpaid by the producer, and any penalty for late payment imposed by s 15 of the Collection Act.

7 When is levy due for payment

For section 6 of the Collection Act, levy imposed on leviable grain legumes is due for payment:

- (a) if a return is lodged within the period mentioned in clause 9 of this Schedule—on the day the return is lodged; or
- (b) if a return is not lodged within the period mentioned in clause 9 of this Schedule—on the last day of that period.

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

8 Who must lodge a return

- (1) A producer must lodge a return for a quarter if, in that quarter, he or she processed or exported leviable grain legumes, other than grain legumes to which subclause 5(4) of Schedule 12 to the Excise Levies Act applies.
- (2) A purchaser must lodge a return for a quarter if, in that quarter, he or she took delivery of leviable grain legumes for a purpose other than storage for the producer.
- (3) A selling agent must lodge a return for a quarter if, in that quarter, he or she sold leviable grain legumes for a producer.

Note 1: Paragraph (b) of the meaning of *producer* in subs 4(1) of the Collection Act provides that, for leviable grain legumes on which levy is imposed, *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 para (a) does not apply—the person who owns the product immediately after it is harvested.

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

9 When must a return be lodged

A 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.

10 What must be included in a return

- (1) In addition to the information required by regulation 10, a return for a quarter must set out:
 - (a) the type or types of leviable grain legumes to which the return relates; and
 - (b) the total amount of levy payable on all leviable grain legumes to which the return relates; and
 - (c) all the particulars mentioned in subclauses (2), (3) and (4) that are applicable to the person lodging the return.
- (2) The particulars to be included in a return lodged by a producer of leviable grain legumes are:
 - (a) the quantity and value of each type of leviable grain legume (except leviable grain legumes to which subclause 5(4) of Schedule 12 to the Excise Levies Act applies) exported or processed in the quarter; and
 - (b) the amount of levy payable on each type of leviable grain legume that the producer exported or processed in the quarter.
- (3) The particulars to be included in a return lodged by a purchaser of leviable grain legumes for a quarter are:
 - (a) the quantity in tonnes, and value, of each type of leviable grain legumes (other than grain legumes delivered for storage for the producer) delivered to the purchaser in the quarter; and
 - (b) the amount of levy payable on each type of leviable grain legumes delivered to the purchaser in the quarter.
- (4) The particulars to be included in a return lodged by a selling agent for a quarter are:
 - (a) the quantity in tonnes, and value, of each type of leviable grain legumes sold by the selling agent for a producer in the quarter; and
 - (b) the amount of levy payable on each type of leviable grain legumes sold by the selling agent for a producer in the quarter.

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

11 What records must be kept

- (1) A producer who sells, processes or exports leviable grain legumes must keep, or cause to be kept, records showing, for each quarter, the quantity and value of:
 - (a) each type of leviable grain legumes sold, processed or exported; and
 - (b) each type of leviable grain legumes kept by the producer for his or her domestic use.

Penalty: 10 penalty units.

- (2) A purchaser of leviable grain legumes must keep, or cause to be kept, records showing:
 - (a) the quantity, value and source of each type of leviable grain legumes delivered to the purchaser in each quarter; and

- (b) the amount, if any, deducted under subsection 8(1) of the Collection Act from a payment made to a producer, for an amount of levy.

Penalty: 10 penalty units.

- (3) A selling agent who sells leviable grain legumes must keep, or cause to be kept, records showing:

- (a) the quantity, value and source of each type of leviable grain legumes sold by the selling agent for a producer in each quarter; and

- (b) the amount, if any, deducted under subsection 8(1) of the Collection Act from a payment made to a producer, for an amount of levy.

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.

Schedule 20—Grapes

1 Application

This Schedule applies to prescribed goods.

2 Definitions for Schedule 20

In this Schedule:

dried grapes has the meaning given in clause 1 of Schedule 13 to the Excise Levies Act.

fresh grapes has the meaning given in clause 1 of Schedule 13 to the Excise Levies Act.

levy means levy of any of the following kinds:

- (a) levy imposed on prescribed goods under Schedule 13 to the Excise Levies Act;
- (b) EPPR levy imposed on prescribed goods under Schedule 13 to the Excise Levies Regulations;
- (c) PHA levy imposed on prescribed goods under Schedule 13 to the Excise Levies Regulations.

prescribed goods has the meaning given in clause 1 of Schedule 13 to the Excise Levies Act.

Note 1: **Dried grapes, fresh grapes** and **prescribed goods** are defined as follows in clause 1 of Schedule 13 to the Excise Levies Act:

dried grapes means grapes containing less than 60% of moisture by mass.

fresh grapes means grapes containing not less than 60% of moisture by mass.

prescribed goods means:

- (a) fresh grapes; and
- (b) dried grapes; and
- (c) grape juice, whether single strength or concentrated;

being grapes or grape juice produced in Australia.

Note 2: Paragraph (b) of the definition of **proprietor** in subsection 4(1) of the Collection Act provides that **proprietor**, in relation to a processing establishment, (other than an abattoir) means the person carrying on the business of processing collection products in that establishment.

3 What is a levy year

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

4 Who is a processor

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

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.

5 Who is a producer

- (1) For paragraph (b) of the definition of *producer* in subsection 4(1) of the Collection Act, table grapes (within the meaning of Schedule 9 to the *National Residue Survey (Excise) Levy Act 1998*) are prescribed.

Note: Paragraph (b) of the definition of *producer* in subsection 4(1) of the Collection Act 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 time the product is harvested—the person who would have owned the product but for that marketing law; or
- (b) where paragraph (a) does not apply—the person who owns the product immediately after it is harvested.

- (2) For paragraph (g) of the definition of *producer* in subsection 4(1) of the Collection Act, table grapes (within the meaning of Schedule 4 to the *National Residue Survey (Customs) Levy Act 1998*) are prescribed.

Note: Paragraph (g) of the definition of *producer* in subsection 4(1) of the Collection Act provides that, for a product that is prescribed for that paragraph, *producer* means the person who exports the product from Australia.

6 Liability of intermediaries for levy—processors

Paragraph 7(2)(b) of the Collection Act applies to prescribed goods.

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 that remains unpaid by the producer and any penalty for late payment under subsection 15(1) of the Collection Act.

7 When is levy due for payment

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

- (a) if a return for the year is lodged before the day mentioned in clause 9 of this Schedule—on the day that the return is lodged; or
- (b) if a return for the year is not lodged before the day mentioned in clause 9 of this Schedule—on that day.

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

8 Who must lodge a return

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

Clause 9

- (a) the proprietor of a processing establishment;
- (b) an intermediary who is, or may be, liable to pay an amount for the levy year in relation to prescribed goods.

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

9 When must a return be lodged

A return for a levy year must be lodged on or before 30 September in the following levy year.

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

10 What must be included in a return—proprietors

- (1) In addition to the information required by regulation 10, a return for a levy year lodged by a proprietor of a processing establishment must state, in respect of the levy year, the details for processing establishments, prescribed goods and levy mentioned in subclauses (2), (3) and (4).

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

- (2) The details are, for each processing establishment:
 - (a) the business address of the establishment (not the address of a post office box or post office bag); and
 - (b) the establishment's ABN, if any; and
 - (c) if the establishment is a company and does not have an ABN—its ACN.
- (3) The details for prescribed goods are:
 - (a) the quantity of:
 - (i) fresh grapes delivered to each processing establishment; and
 - (ii) dried grapes delivered to each processing establishment; and
 - (iii) fresh grapes that is the equivalent to the quantity of dried grapes mentioned in subparagraph (ii) worked out in accordance with paragraph 2(a) of Schedule 13 to the Excise Levies Act; and
 - (b) the number of litres of single-strength grape juice delivered to each processing establishment; and
 - (c) the number of litres, and the concentration of each strength, of concentrated grape juice delivered to each processing establishment; and
 - (d) the quantity of fresh grapes that is equivalent to the quantity of grape juice of each strength worked out in accordance with paragraph 2(b) of Schedule 13 to the Excise Levies Act; and
 - (e) the total quantity of fresh grapes mentioned in subparagraphs (a)(i) and (iii) and paragraph (d).
- (4) The details for levy are:
 - (a) the amount of levy payable for the:
 - (i) fresh grapes; and
 - (ii) dried grapes; and
 - (iii) grape juice; and

- (b) the amount of levy paid by the person lodging the return for the:
 - (i) fresh grapes; and
 - (ii) dried grapes; and
 - (iii) grape juice; and
 - (c) the amount of levy payable for the total quantity of prescribed goods to which the return relates; and
 - (d) the amount of levy paid by the person for the total quantity of prescribed goods to which the return relates.
- (5) A person who is the proprietor of more than 1 processing establishment must lodge a single return containing all the details mentioned in subclause (1) for each processing establishment of which the person is the proprietor.
- (6) A reference in this clause to a quantity of prescribed goods is read as a reference to a number of tonnes of the goods expressed to the third decimal place.

11 What must be included in a return—intermediaries

- (1) In addition to the information required by regulation 10, a return for a levy year lodged by an intermediary must state, in respect of the levy year:
- (a) the details for processing establishments, prescribed goods and levy mentioned in subclauses 10(2), (3) and (4); and
 - (b) the details for processing establishments mentioned in subclause (2).

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

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

12 What records must be kept

- (1) The proprietor of a processing establishment must keep records that show, in respect of each levy year:
- (a) the quantity of fresh grapes delivered to the establishment; and
 - (b) the quantity of dried grapes delivered to the establishment; and
 - (c) the number of litres, and the concentration of each strength, of grape juice delivered to the establishment; and
 - (d) the amount of levy payable for the total quantity of prescribed goods; and
 - (e) the amount of levy paid by the proprietor for the total quantity of prescribed goods.

Penalty: 10 penalty units.

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

Schedule 20 Grapes

Clause 12

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.

Schedule 21—Honey

1 Application

This Schedule applies to honey.

2 Definitions for Schedule 21

In this Schedule:

charge means:

- (a) charge imposed by Schedule 9 to the Customs Charges Act; or
- (b) EPPR charge imposed by Schedule 9 to the Customs Charges Regulations; or
- (c) PHA charge imposed by Schedule 9 to the Customs Charges Regulations.

chargeable honey means honey on which charge is imposed.

designated sale means a sale of honey by a producer, except:

- (a) to a first purchaser; or
- (b) to a buying agent; or
- (c) by a selling agent.

exporter, for chargeable honey, means the producer of the honey within the meaning of paragraph (g) of the definition of **producer** in subsection 4(1) of the Collection Act.

Note: Paragraph (g) of the definition of **producer** in subsection 4(1) of the Collection Act provides that, for chargeable honey, **producer** means the person who exports the product from Australia.

honey has the meaning given in clause 1 of Schedule 9 to the Customs Charges Act.

leviable honey means honey on which levy is imposed.

levy means:

- (a) levy imposed by Schedule 14 to the Excise Levies Act; or
- (b) EPPR levy imposed by Schedule 14 to the Excise Levies Regulations; or
- (c) PHA levy imposed by Schedule 14 to the Excise Levies Regulations.

Note: **Honey** is defined as follows in clause 1 of Schedule 9 to the Customs Charges Act: **honey** means honey that is produced in Australia.

3 What is a levy year

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

4 Who is a producer

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

- (a) leviable honey is prescribed; and
- (b) a person who uses leviable honey in the production of other goods is taken to be a producer.

Note 1: Paragraph (a) of the definition of *producer* in subsection 4(1) of the Collection Act provides that for honey on which levy is imposed by clause 2 of Schedule 14 to the Excise Levies Act, *producer* means the person who owned the product immediately before sale.

Note 2: 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.

Note 3: Paragraph (g) of the definition of *producer* in subsection 4(1) of the Collection Act provides that, for chargeable honey, *producer* means the person who exports the honey from Australia.

5 When are levy and charge due for payment—people who lodge quarterly returns

For section 6 of the Collection Act, levy or charge payable on honey 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 7.

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

6 Who must lodge a quarterly return

- (1) The following persons must lodge a return for a quarter:
 - (a) a first purchaser or buying agent who buys honey in the quarter;
 - (b) a selling agent who sells honey in the quarter;
 - (c) an exporter or exporting agent who exports honey in the quarter;
 - (d) a producer who uses honey in the production of other goods in the quarter.

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

- (2) However, a person does not have to lodge quarterly returns in a levy year if:
 - (a) the person has applied for an exemption under clause 11A for the levy year and has not received notice of the Secretary's decision; or
 - (b) the Secretary has granted the person an exemption for the levy year under paragraph 11C(1)(a), or has continued the person's exemption for the levy year under paragraph 11D(1)(a); or
 - (c) the Secretary is required, under paragraph 11D(1)(a), to decide whether to continue the person's exemption and the person has not received notice of the Secretary's decision.

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.

8 When is levy due for payment—producers who lodge annual returns

For section 6 of the Collection Act, levy payable on honey 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 10.

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

9 Who must lodge an annual return

A producer of leviable honey must lodge a return for a levy year if, in that levy year:

- (a) the producer:
 - (i) sells honey by designated sale; or
 - (ii) uses honey in the production of other goods; and
- (b) the total weight of the honey so sold or used is more than 1 500 kilograms; and
- (c) the producer is exempt from lodging quarterly returns.

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

10 When must an annual return be lodged

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

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

11 What must be included in a return

- (1) In addition to the information required by regulation 10, a return for a quarter or levy year must state, in respect of the quarter or levy year:
 - (a) for chargeable honey—the details mentioned in subclause (2); or
 - (b) for leviable honey—the details mentioned in subclause (3).
- Note: For offences in relation to returns, see section 24 of the Collection Act.
- (2) For chargeable honey, the details are:
 - (a) the port at which the honey was loaded for export; and
 - (b) the date of its export; and
 - (c) in the case of honey exported by sea—the name of the ship on which it is exported; and
 - (d) in the case of honey exported by air—the name of the operator of the aircraft on which it is exported; and

Clause 11A

- (e) the number of the export permit under which the honey is exported; and
 - (f) the port of destination of the honey; and
 - (g) the quantity of the honey exported; and
 - (h) the amount of charge payable on that quantity; and
 - (i) the amount of charge paid by the person lodging the return on that quantity.
- (3) For leviable honey, the details are:
- (a) the quantity of honey bought by the person lodging the return; and
 - (b) the quantity of the honey sold by designated sale; and
 - (c) the quantity of the honey sold other than by designated sale; and
 - (d) the quantity of the honey used in the production of other goods; and
 - (e) the total quantity of the honey so bought, sold or used; and
 - (f) the total amount of levy payable on that quantity; and
 - (g) the total amount of levy paid by the person lodging the return on that quantity.

11A Exemption from lodging quarterly returns

A person may apply for exemption from the requirement to lodge quarterly returns for a levy year if the person has reasonable grounds for believing that the sum of levy and charge payable by the person for the year is, or is likely to be, less than \$4 000.

11B Form of application for exemption

- (1) An application must include:
- (a) the following details:
 - (i) the applicant's full name;
 - (ii) the applicant's business or residential address (not the address of a post office box or post office bag);
 - (iii) if the applicant has a post office box or a post office bag address—that address;
 - (iv) the applicant's ABN, if any;
 - (v) if the applicant is a company and does not have an ABN—its ACN; and
 - (b) a statement to the effect that the applicant believes that the applicant has incurred, or is likely to incur, a liability to pay levy or charge for the levy year to which the application relates; and
 - (c) a statement to the effect that the applicant believes that the amount of the liability is, or is likely to be, less than \$4,000.
- (2) An application must be sent to the Secretary's postal address.

11C Grant or refusal of exemption

- (1) The Secretary must, within 14 days after receiving an application:
- (a) decide whether to grant the exemption; and
-

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

11D Continuation of exemption

- (1) If a person who is exempt from lodging quarterly returns for a levy year lodges an annual return for the year, the Secretary must, within 14 days after receiving the return:
 - (a) decide whether to continue the exemption for the next levy year; and
 - (b) give the person written notice of the decision.
- (2) In deciding whether to continue an exemption, the Secretary must have regard to:
 - (a) information available to the Secretary about the amount of levy or charge that the person is, or is likely to be, liable to pay for the next levy year; and
 - (b) the amount of levy or charge that the person was liable to pay for the levy year to which the annual return relates.

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

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

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

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

12 What records must be kept—bee-keepers

- (1) A person who keeps bees must keep records showing, in respect of each month:
 - (a) the quantity of honey the bee-keeper had on hand at the beginning of the month; and
 - (b) the quantity of honey produced by the bee-keeper's bees during the month; and
 - (c) the quantity of honey bought by the bee-keeper and the details of each purchase; and
 - (d) the quantity of honey the bee-keeper sold and the details of each sale; and
 - (e) the quantity of honey otherwise disposed of by the bee-keeper and the details of each disposal; and
 - (f) the quantity of honey the bee-keeper had on hand at the end of the month; and

Clause 13

- (g) the amount of levy payable for the honey in the month; and
- (h) the amount of levy paid by the bee-keeper for the honey for the month; and
- (i) the details of any certificate given to the person under paragraph 2(2)(c) of Schedule 14 to the Excise Levies Act.

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.

13 What records must be kept—first purchasers and agents

- (1) A first purchaser, buying agent, or selling agent must keep the records mentioned in subclause (2) in respect of a month if, in that month, the first purchaser, buying agent or selling agent:
- (a) bought honey; or
 - (b) sold honey; or
 - (c) used honey in the production of other goods.

Penalty: 10 penalty units.

- (2) For subclause (1), the records are:
- (a) the quantity of honey the person had on hand at the beginning of the month; and
 - (b) the quantity of honey produced; and
 - (c) the quantity of honey bought by the person and the details of each purchase; and
 - (d) the quantity of honey sold by the person and the details of each sale; and
 - (e) the quantity of honey otherwise disposed of by the person and the details of each disposal; and
 - (f) the quantity of honey the person had on hand at the end of the month; and
 - (g) the amount of levy payable for the honey; and
 - (h) the amount of levy paid by the person for the honey; and
 - (i) the details of any certificate given to the first purchaser, buying agent or selling agent under paragraph 2(2)(c) of Schedule 14 to the Excise Levies Act.

- (3) 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.

14 What records must be kept—producers, first purchasers, exporters or exporting agents

- (1) A producer, first purchaser, exporter or exporting agent who exports honey in a month must keep records showing:

- (a) the quantity of honey exported by the person; and
- (b) the amount of charge payable for the honey; and
- (c) the amount of charge paid by the person for the honey.

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.

15 Exemption from record-keeping

Despite clauses 12, 13 and 14, a person is not required to keep records concerning the purchase or use of honey:

- (a) for domestic purposes; or
- (b) for other purposes not connected with:
 - (i) keeping bees; or
 - (ii) dealing in honey; or
 - (iii) using honey in the production of other goods.

16 Export entry for honey exported after lodgement of return

- (1) If a person has an export entry for the export of honey made under section 114 of the *Customs Act 1901* in the circumstances mentioned in subclause (2), the person must keep a copy of the export entry as part of the person's records for 2 years after the date on which the honey was exported.

Penalty: 5 penalty units.

- (2) For subclause (1), the circumstances are:

- (a) the person has lodged a return for honey sold under a contract of sale that provides for the honey:
 - (i) to be delivered to a place outside Australia; or
 - (ii) to be placed on board a ship or aircraft for export; and
- (b) the person had not, when the return was lodged, placed the honey on board a ship or aircraft for export.

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

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

17 Review of decisions

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

- (a) refusing, under paragraph 11C(1)(a), to grant an exemption; or
- (b) refusing, under paragraph 11D(1)(a), to continue an exemption.