



Primary Industries Levies and Charges Collection Regulations 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 January 2021 (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If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Schedule 23—Laying chickens

(regulation 9)

1 Application

This Schedule applies to laying chickens.

2 Definitions for Schedule 23

In this Schedule:

laying chicken has the meaning given in Schedule 16 to the Excise Levies Act.

levy means:

- (a) levy imposed by Schedule 16 to the Excise Levies Act; or
- (b) EADR levy imposed on laying chickens by clause 2 of Schedule 16 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 a levy year for laying chickens.

4 Who is a producer

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

- (a) laying chickens are prescribed; and
- (b) the proprietor of the hatchery where the laying chickens are hatched is taken to be the producer of the laying chickens.

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 When is levy due for payment

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

- (a) if a return for the month is lodged within the period mentioned in clause 7—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 7—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 the producer is liable to pay levy on laying chickens hatched in the month.

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

7 When must a return be lodged

- (1) A return for the month or months in which the first 1 000 laying chickens hatched at a hatchery in a levy year were hatched must be lodged within 2 months after the end of the month in which the 1 000th laying chicken was hatched.

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

- (2) A return for a month after the month in which the 1 000th laying chicken of a levy year was hatched at a hatchery must be lodged within 2 months 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) In addition to the information required by regulation 10, a return for a month must state the details in respect of the month mentioned in subclause (2) and the sales forecast details mentioned in subclause (3).

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

- (2) The details, in respect of the month, are:
 - (a) for the hatchery:
 - (i) the full name of the hatchery; and
 - (ii) the business address of the hatchery (not the address of a post office box or post office bag); and
 - (iii) if the hatchery has a post office box or post office bag address—that address; and
 - (b) the number of laying chickens hatched at the hatchery; and
 - (c) the number of chickens other than laying chickens hatched at the hatchery; and
 - (d) the number of laying chickens that died or were destroyed at the hatchery within 48 hours after being hatched; and
 - (e) the number of laying chickens on which levy is payable; and
 - (f) the total amount of levy payable for the laying chickens; and
 - (g) the total amount of levy paid for the laying chickens; and
 - (h) the number of day-old chicks sold to buyers in each State and Territory; and
 - (i) the total number of day-old chicks sold.
- (3) The details are, for each of the 3 months following the month to which the return relates, the producer's estimate of:

- (a) the number of day-old chicks to be sold to buyers in each State and Territory; and
- (b) the total number of day-old chicks to be sold.

9 What records must be kept

- (1) A producer must keep records showing, for each month:
 - (a) the number of eggs set in incubators at the hatchery; and
 - (b) the number of laying chickens hatched at the hatchery; and
 - (c) the number of chickens other than laying chickens hatched at the hatchery; and
 - (d) the number of laying chickens hatched at the hatchery that died, or were destroyed, at the hatchery within 48 hours after being hatched; and
 - (e) for laying chickens hatched at the hatchery that were sold before they were 1 month old:
 - (i) the number of laying chickens so sold; and
 - (ii) the date of each sale; and
 - (iii) the details mentioned in subclause (2) for each person to whom laying chickens were so sold; and
 - (f) the number of the laying chickens hatched at the hatchery that were disposed of, except by sale, before they were 1 month old, and the method of disposal; and
 - (g) the number of laying chickens on which levy was payable; and
 - (h) the total amount of levy payable for the laying chickens; and
 - (i) the total amount of levy paid for the laying chickens.

Penalty: 10 penalty units.

- (2) For subparagraph (1)(e)(iii), 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 24—Live-stock (exporters)

1 Application

This Schedule applies to chargeable live-stock.

2 Definitions for Schedule 24

In this Schedule:

charge means charge imposed by Schedule 11 to the Customs Charges Act.

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

live-stock has the meaning given in clause 1 of Schedule 11 to the Customs Charges Act.

Note: Paragraph (g) of the definition of **producer** in subsection 4(1) of the Collection Act, provides that, for live-stock within the meaning of Schedule 11 to the Customs Charges Act, **producer** means the person who exports the live-stock from 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 live-stock is a financial year.

4 Liability of intermediaries for charge—exporting agents

For subsection 7(3) of the Collection Act, chargeable live-stock 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 live-stock for a month is due for payment on the last day on which the return for the month must be lodged under clause 7.

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

6 Who must lodge a return

A producer, or an exporting agent, who exports chargeable live-stock in a month must lodge a return for 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

- (1) In addition to the information required by regulation 10, a return for a month must state, in respect of the month:
- (a) the total amount of charge payable on chargeable live-stock exported; and
 - (b) the total amount of charge paid for chargeable live-stock exported; and
 - (c) the information for sheep, lambs and goats mentioned in subclauses (2), (3) and (4).

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

- (2) For sheep, the information is:
- (a) how many sheep were exported; and
 - (f) the rate of charge payable on the chargeable sheep; and
 - (g) the amount of charge payable on the chargeable sheep; and
 - (h) the amount of charge paid for the chargeable sheep.
- (3) For lambs, the information is:
- (a) how many lambs were exported; and
 - (f) the rate of charge payable on the chargeable lambs; and
 - (g) the amount of charge payable on the chargeable lambs; and
 - (h) the amount of charge paid for the chargeable lambs.
- (4) For goats, the information is:
- (a) how many goats were exported; and
 - (f) the rate of charge payable on the chargeable goats; and
 - (g) the amount of charge payable on the chargeable goats; and
 - (h) the amount of charge paid for the chargeable goats.

9 What records must be kept

- (1) A person who exports chargeable live-stock 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 live-stock exported:
 - (i) the total numbers of each kind of live-stock; and

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Clause 9

- (ii) the rate of charge payable on each kind of live-stock; and
- (iii) the total amount of charge for each kind of live-stock; and
- (c) bills of lading or similar documents showing details of the chargeable live-stock exported; and
- (d) the date when each consignment of live-stock 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 25—Live-stock (producers)

1 Application

This Schedule applies to chargeable live-stock.

2 Definitions for Schedule 25

In this Schedule:

charge means:

- (a) charge imposed by Schedule 12 to the Customs Charges Act; or
- (b) EADR charge imposed on the export of sheep, lambs and goats by clause 5 of Schedule 12 to the Customs Charges Regulations.

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

live-stock has the meaning given in clause 1 of Schedule 12 to the Customs Charges Act.

Note: Paragraph (fa) of the definition of **producer** in subsection 4(1) of the Collection Act, provides that, for live-stock within the meaning of Schedule 12 to the Customs Charges Act, **producer** means the person who owned the live-stock immediately before the export in respect of which the 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 live-stock is a financial year.

4 Liability of intermediaries for charge—exporting agents

For subsection 7(3) of the Collection Act, chargeable live-stock 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 live-stock is due for payment:

- (a) if a return for the export of the live-stock 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 for the export of the live-stock 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 live-stock, other than live-stock for which an exporting agent is required to lodge a return under Schedule 24 to these Regulations.

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 live-stock by a producer in this clause does not include export of live-stock on which an exporting agent is liable to pay charge under subsection 7(3) of the Collection Act.
- (2) In addition to the information required by regulation 10, a return for a month must state, in respect of the month:
 - (a) the total amount of charge payable on the chargeable live-stock; and
 - (b) the total amount of charge paid for the chargeable live-stock; and
 - (c) the information for sheep, lambs and goats mentioned in subclauses (3), (4) and (5).

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

- (3) For sheep, the information is:
 - (a) how many sheep were exported; and
 - (b) the total value of the sheep; and
 - (c) how many sheep on which charge is not payable were exported; and
 - (d) how many chargeable sheep were exported; and
 - (e) the value per head of the chargeable sheep; and
 - (f) the rate of charge payable on the chargeable sheep; and
 - (g) the amount of charge payable on the chargeable sheep; and
 - (h) the amount of charge paid for the chargeable sheep.
- (4) For lambs, the information is:
 - (a) how many lambs were exported; and
 - (b) the total value of the lambs; and
 - (c) how many lambs on which charge is not payable were exported; and
 - (d) how many chargeable lambs were exported; and
 - (e) the value per head of the chargeable lambs; and
 - (f) the rate of charge payable on the chargeable lambs; and
 - (g) the amount of charge payable on the chargeable lambs; and
 - (h) the amount of charge paid for the chargeable lambs.

- (5) For goats, the information is:
- (a) how many goats were exported; and
 - (b) the total value of the goats; and
 - (c) how many goats on which charge is not payable were exported; and
 - (d) how many chargeable goats were exported; and
 - (e) the rate of charge payable on the chargeable goats; and
 - (f) the amount of charge payable on the chargeable goats; and
 - (g) the amount of charge paid for the chargeable goats.

9 What records must be kept

- (1) A producer who is required to lodge a return for live-stock exported in a month must keep the following records in respect of that month:
- (a) bills of lading or similar documents showing details of live-stock exported;
 - (b) for each consignment exported, records of:
 - (i) the full name and business or residential address of the person to whom the live-stock were exported; and
 - (ii) the date when the consignment was entered for export;
 - (c) a copy of the return;
 - (d) the information 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 26—Live-stock slaughter

1 Application

This Schedule applies to leviable live-stock.

2 Definitions for Schedule 26

(1) In this Schedule:

leviable live-stock means live-stock on the slaughter of which levy is imposed.

levy means levy imposed by Schedule 17 to the Excise Levies Act.

live-stock has the meaning given in clause 1 of Schedule 17 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)(d) of the Collection Act provides that a person who, under clause 4 of Schedule 17 to the Excise Levies Act, is liable to pay levy in relation to live-stock is taken to be the *producer* of the live-stock.

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 live-stock is a financial year.

4 Liability of intermediaries for levy—processors

Paragraph 7(2)(b) of the Collection Act applies to leviable live-stock.

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 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.

5 When is levy due for payment

For section 6 of the Collection Act, levy payable on the slaughter of leviable live-stock in a particular month is due for payment on the last day of the return lodgment period for that month prescribed by clause 7.

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

6 Who must lodge a return

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

- (a) the processor slaughtered live-stock; or

- (b) live-stock were delivered to the processor; or
- (c) live-stock 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.

7 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.

8 What must be included in a return

- (1) In addition to the information required by regulation 10, a return for a month must state, in respect of the month:
 - (a) the total amount of levy payable for the leviable live-stock; and
 - (b) the total amount of levy paid for the leviable live-stock; and
 - (c) the information for sheep, lambs and goats mentioned in subclauses (2), (3) and (4).

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

- (2) For sheep, the information is:
 - (a) how many sheep were slaughtered; and
 - (b) how many sheep on which levy is not payable were slaughtered; and
 - (c) how many leviable sheep were slaughtered; and
 - (d) the rate of levy payable for the leviable sheep; and
 - (e) the amount of levy payable for the leviable sheep; and
 - (f) the amount of levy paid for the leviable sheep.
- (3) For lambs, the information is:
 - (a) how many lambs were slaughtered; and
 - (b) how many lambs on which levy is not payable were slaughtered; and
 - (c) how many leviable lambs were slaughtered; and
 - (d) the rate of levy payable for the leviable lambs; and
 - (e) the amount of levy payable for the leviable lambs; and
 - (f) the amount of levy paid for the leviable lambs.
- (4) For goats, the information is:
 - (a) how many goats were slaughtered; and
 - (b) how many goats on which levy is not payable were slaughtered; and
 - (c) how many leviable goats were slaughtered; and
 - (d) the rate of levy payable for the leviable goats; and
 - (e) the amount of levy payable for the leviable goats; and
 - (f) the amount of levy paid for the leviable goats.

9 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 live-stock mentioned in the return were bought;
 - (ii) each person on whose behalf live-stock were slaughtered;
 - (iii) each producer on whose behalf the processor had live-stock slaughtered by another processor;
 - (b) details of each purchase or service kill arrangement;
 - (c) any statement given to the processor under clause 17 of Schedule 27;
 - (d) a copy of the return;
 - (e) the information mentioned in paragraphs 8(1)(a) and (b) and subclauses 8(2), (3) and (4) 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 27—Live-stock transactions

1 Application

This Schedule applies to leviable live-stock.

2 Definitions for Schedule 27

In this Schedule:

agent includes a first purchaser, a buying agent and a selling agent.

deal, for live-stock, means buy, sell or slaughter the live-stock, or deliver the live-stock to a processor.

leviable live-stock means live-stock involved in a transaction on which levy is imposed.

levy means:

- (a) levy imposed by Schedule 18 to the Excise Levies Act; or
- (b) EADR levy imposed on sheep, lamb and goat transactions by clause 7 of Schedule 18 to the Excise Levies Regulations.

live-stock has the meaning given in clause 1 of Schedule 18 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 includes the sale of live-stock together with the sale of real property.

transaction means a transaction mentioned in subclause 3(1) of Schedule 18 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 live-stock 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 live-stock.

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

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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 live-stock are prescribed; and
- (b) the producer of leviable live-stock is taken to be:
 - (i) for a live-stock transaction on which levy is imposed by paragraph 3(1)(a) of Schedule 18 to the Excise Levies Act—the person who owned the live-stock immediately before the transaction was entered into; or
 - (ii) for a delivery of live-stock on which levy is imposed by paragraph 3(1)(b) of Schedule 18 to the Excise Levies Act—the person who owned the live-stock immediately before the delivery; or
 - (iii) for the slaughter of live-stock on which levy is imposed by paragraph 3(1)(c) or (d) of Schedule 18 to the Excise Levies Act—the person who owned the live-stock at the time of the slaughter.

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 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 live-stock.

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—people who lodge monthly returns

For section 6 of the Collection Act, levy on a live-stock transaction that is payable by an agent or a processor is due for payment:

- (a) if a return for the live-stock transaction is lodged within the period mentioned in clause 9 of this Schedule—on the day when the return is lodged; or
- (b) if a return for the live-stock transaction 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 section 15 of the Collection Act.

8 Who must lodge a monthly return

- (1) A processor must lodge a return for a month if, in that month:
 - (a) the processor slaughtered live-stock that the processor had held for more than 30 days after the day the processor had purchased the live-stock and before the day of slaughter; or
 - (b) leviable live-stock were delivered to the processor; or
 - (c) leviable live-stock 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.

- (2) An agent who buys or sells live-stock in a month must lodge a return for the month.

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

9 When must a monthly return be lodged

- (1) If a person (except a person to whom subclause (3) applies) must lodge a monthly 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 monthly 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.

10 What must be included in a monthly return

- (1) In addition to the information required by regulation 10, a return for a month must state, in respect of the month:
 - (a) the total amount of levy payable for the leviable live-stock; and
 - (b) the total amount of levy paid for the leviable live-stock; and
 - (c) the information for sheep, lambs and goats mentioned in subclauses (2), (3) and (4).

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

- (2) For sheep, the information is:
 - (a) how many sheep were dealt with; and
 - (b) how many of those sheep were dealt with by sale, and how many of them were dealt with in some other way; and

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- (c) how many sheep on which levy is not payable were dealt with; and
 - (d) how many leviable sheep were dealt with; and
 - (e) for leviable sheep that were involved in a sale—either the sale price per head of the leviable sheep, or a statement that a sale price was not allotted to the sheep; and
 - (f) the rate of levy payable for the leviable sheep; and
 - (g) the amount of levy payable for the leviable sheep; and
 - (h) the amount of levy paid for the leviable sheep.
- (3) For lambs, the information is:
- (a) how many lambs were dealt with; and
 - (b) how many of those lambs were dealt with by sale, and how many of them were dealt with in some other way; and
 - (c) how many lambs on which levy is not payable were dealt with; and
 - (d) how many leviable lambs were dealt with; and
 - (e) for leviable lambs that were involved in a sale—either the sale price per head of the leviable lambs, or a statement that a sale price was not allotted to the lambs; and
 - (f) the rate of levy payable for the leviable lambs; and
 - (g) the amount of levy payable for the leviable lambs; and
 - (h) the amount of levy paid for the leviable lambs.
- (4) For goats, the information is:
- (a) how many goats were dealt with; and
 - (b) how many goats on which levy is not payable were dealt with; and
 - (c) how many leviable goats were dealt with; and
 - (d) the rate of levy payable for the leviable goats; and
 - (e) the amount of levy payable for the leviable goats; and
 - (f) the amount of levy paid for the leviable goats.

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

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

- (a) if a return for levy year in which the live-stock transaction took place is lodged within the period mentioned in clause 13 of this Schedule—on the day that the return is lodged; or
- (b) if a return for levy year in which the live-stock 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 live-stock 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 pay 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

- (1) A reference to a dealing by a producer in this Schedule 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 for a levy year must state, in respect of the levy year:
 - (a) the total amount of levy payable for the leviable live-stock; and
 - (b) the total amount of levy paid for the leviable live-stock; and
 - (c) the information for sheep, lambs and goats mentioned in subclauses (3), (4) and (5).

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

- (3) For sheep, the information is:
 - (a) how many sheep were dealt with by the producer; and
 - (b) how many of those sheep were dealt with by sale, and how many of them were dealt with in some other way; and
 - (c) how many sheep on which levy is not payable were dealt with by the producer; and
 - (d) how many leviable sheep were dealt with by the producer; and
 - (e) for leviable sheep that were involved in a sale—either the sale price per head of the leviable sheep, or a statement that a sale price was not allotted to the sheep; and
 - (f) the rates of levy payable for the leviable sheep; and
 - (g) the amount of levy payable for the leviable sheep; and
 - (h) the amount of levy paid for the leviable sheep.
- (4) For lambs, the information is:
 - (a) how many lambs were dealt with by the producer; and
 - (b) how many of those lambs were dealt with by sale, and how many of them were dealt with in some other way; and
 - (c) how many lambs on which levy is not payable were dealt with by the producer; and

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- (d) how many leviable lambs were dealt with by the producer; and
 - (e) for leviable lambs that were involved in a sale—either the sale price per head of the leviable lambs, or a statement that a sale price was not allotted to the lambs; and
 - (f) the rates of levy payable for the leviable lambs; and
 - (g) the amount of levy payable for the leviable lambs; and
 - (h) the amount of levy paid for the leviable lambs.
- (5) For goats, the information is:
- (a) how many goats were dealt with by the producer; and
 - (b) how many goats on which levy is not payable were dealt with by the producer; and
 - (c) how many leviable goats were dealt with by the producer; and
 - (d) the rate of levy payable for the leviable goats; and
 - (e) the amount of levy payable for the leviable goats; and
 - (f) the amount of levy paid for the leviable goats.

15 What records must be kept by producers

- (1) A producer who is required to lodge an annual return for live-stock 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 live-stock 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 live-stock 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 live-stock mentioned in the return were sold;
 - (b) how many sheep were sold or delivered to the company;
 - (c) how many lambs were sold or delivered to the company;
 - (d) how many goats 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 a month must keep the following records in respect of that month:
- (a) a record of the total number of sheep, lambs and goats dealt with;
 - (b) the personal details of each person from whom the live-stock mentioned in the return were bought or to whom the live-stock were sold;
 - (c) details of each purchase or sale;
 - (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.

- (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 Statement to be given if levy not payable

- (1) If levy is not payable on the delivery of live-stock to a processor for the reason mentioned in paragraph 3(2)(c) of Schedule 18 to the Excise Levies Act, the person on whose behalf the live-stock are delivered must give the processor a statement setting out:
- (a) the name and business address (not the address of a post office box or post office bag) of the person on whose behalf the live-stock are delivered; and
 - (b) how many sheep were delivered; and
 - (c) how many lambs were delivered; and
 - (d) how many goats were delivered; and
 - (e) how many sheep on which levy is not payable were delivered; and
 - (f) how many lambs on which levy is not payable were delivered; and
 - (g) how many goats on which levy is not payable were delivered.

Penalty: 5 penalty units.

Note 1: Paragraph 3(2)(c) of Schedule 18 to the Excise Levies Act provides that levy is not payable on the delivery of live-stock to a processor for slaughter on behalf of the person delivering the live-stock if:

- (a) the delivery occurs within 14 days after the live-stock were or are acquired by the person; and
- (b) the live-stock are afterwards slaughtered; and
- (c) the person continues to own the live-stock immediately after their hot carcase weight would normally be determined.

Note 2: *Hot carcase weight* is defined in subclause 2(1) of Schedule 18 to the Excise Levies Regulations.

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

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

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18 What records must be kept by persons on whose behalf live-stock are delivered to a processor

- (1) A person on whose behalf live-stock mentioned in clause 17 of this Schedule are delivered to a processor must keep the following records:
- (a) the date of delivery;
 - (b) for each lot of live-stock:
 - (i) the personal details of the vendor from whom, or agent through whom, the live-stock 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.

18A 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 live-stock by buying the live-stock from, or selling the live-stock to, another export licence holder; and
 - (b) because of subclause 3(2) of Schedule 18 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 live-stock.

Note 1: Clause 3 of Schedule 18 to the Excise Levies Regulations provides that levy is not imposed on the sale of live-stock by an export licence holder to another export licence holder if the live-stock are exported 30 days or less after being acquired by the first export licence holder.

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

19 Live-stock sold with real property

- (1) If the ownership of live-stock changes under a contract for the sale of an interest in real property and live-stock on the property, and the sale is through a selling agent or a buying agent, but the contract does not state the number of live-stock sold, the vendor must give a written notice to the agent, stating:
- (a) the personal details of the person giving the notice; and

- (b) the personal details of the buyer; and
- (c) for sheep:
 - (i) how many sheep were sold under the contract; and
 - (ii) how many leviable sheep were sold under the contract; and
 - (iii) the sale price per head of leviable sheep involved in the sale, or, if no sale price was allotted to the sheep, a statement to that effect; and
 - (iv) how many sheep on which levy is not payable were sold under the contract; and
- (d) for lambs:
 - (i) how many lambs were sold under the contract; and
 - (ii) how many leviable lambs were sold under the contract; and
 - (iii) the sale price per head of leviable lambs involved in the sale, or, if no sale price was allotted to the lambs, a statement to that effect; and
 - (iv) how many lambs on which levy is not payable were sold under the contract; and
- (e) for goats:
 - (i) how many goats were sold under the contract; and
 - (ii) how many leviable goats were sold under the contract; and
 - (iii) how many goats 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 28—Meat chickens

(regulation 9)

1 Application

This Schedule applies to meat chickens.

2 Definitions for Schedule 28

In this Schedule:

levy means:

- (a) levy imposed by Schedule 19 to the Excise Levies Act; or
- (b) EADR levy imposed on meat chickens by clause 2 of Schedule 19 to the Excise Levies Regulations.

meat chicken has the meaning given in Schedule 19 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 financial year is a levy year for meat chickens.

4 Who is a producer

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

- (a) meat chickens are prescribed; and
- (b) the proprietor of the hatchery where the meat chickens are hatched is taken to be the producer of the meat chickens.

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 When is levy due for payment

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

- (a) if a return for the month is lodged within the period mentioned in clause 7—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 7—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 the producer is liable to pay levy on meat chickens hatched in the month.

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

7 When must a return be lodged

- (1) A return for a month must be lodged within 2 months of the end of the month to which it relates.

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

- (2) However, the Secretary may, by notice in writing to the producer of a hatchery, defer the time for lodging a return for meat chickens hatched at that hatchery in a levy year until 20 000 meat chickens on which levy is payable have been hatched at that hatchery in the levy year.

8 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) for the hatchery:
 - (i) the full name of the hatchery; and
 - (ii) the business address of the hatchery (not the address of a post office box or post office bag); and
- (b) the number of meat chickens hatched at the hatchery; and
- (c) the number of meat chickens that died or were destroyed at the hatchery within 48 hours after being hatched; and
- (d) the number of meat chickens on which levy is payable; and
- (e) the total amount of levy payable for the meat chickens; and
- (f) the total amount of levy paid for the meat chickens.

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

9 What records must be kept

- (1) A producer must keep records showing, for each month:
 - (a) the number of eggs set in incubators at the hatchery; and
 - (b) the number of meat chickens hatched at the hatchery; and
 - (c) the number of chickens, other than meat chickens, hatched at the hatchery; and
 - (d) the number of the meat chickens hatched at the hatchery that died, or were destroyed, at the hatchery within 48 hours after being hatched; and
 - (e) for meat chickens hatched at the hatchery that were sold before they were 1 month old:
 - (i) the number of meat chickens so sold; and
 - (ii) the date of each sale; and

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- (iii) the details mentioned in subclause (2) for each person to whom meat chickens were so sold; and
- (f) the number of the meat chickens hatched at the hatchery that were disposed of, except by sale, before they were 1 month old and the method of disposal.

Penalty: 10 penalty units.

- (2) For subparagraph (1)(e)(iii), 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 29—Oilseeds

(regulation 9)

1 Application

This Schedule applies to leviable oilseeds.

2 Definitions for Schedule 29

In this Schedule:

leviable oilseeds has the meaning given in clause 1 of Schedule 20 to the Excise Levies Act.

levy means levy of any of the following kinds:

- (a) levy imposed under Schedule 20 to the Excise Levies Act;
- (b) EPPR levy imposed under Schedule 20 to the Excise Levy Regulations;
- (c) PHA levy imposed under Schedule 20 to the Excise Levy Regulations.

purchaser means a first purchaser, receiver or buying agent.

value means *value* worked out in accordance with subclause 2(2) of Schedule 20 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 oilseeds.

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 oilseeds:

- (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 oilseeds 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 oilseeds 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 oilseeds 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 oilseeds, other than oilseeds to which subclause 6(5) of Schedule 20 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 oilseeds 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 oilseeds for a producer.

Note 1: Paragraph (b) of the meaning of *producer* in subs 4(1) of the Collection Act provides that, for leviable oilseeds 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 oilseed to which the return relates; and
 - (b) the total amount of levy payable on all leviable oilseed 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.

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

- (2) The particulars to be included in a return lodged by a producer of leviable oilseed for a quarter are:
 - (a) the quantity and value of each kind of leviable oilseed (except leviable oilseed to which subclause 6(5) of Schedule 20 to the Excise Levies Act applies) exported or processed in the quarter; and
 - (b) the amount of levy payable on each type of leviable oilseed that the producer processed or exported in the quarter.
- (3) The particulars to be included in a return lodged by a purchaser of leviable oilseed for a quarter are:
 - (a) the quantity in tonnes, and value, of each type of leviable oilseed (other than oilseed 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 oilseed 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 oilseed sold by the selling agent for a producer in the quarter; and
 - (b) the amount of levy payable on each type of leviable oilseed sold by the selling agent for a producer in the quarter.

11 What records must be kept

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

Penalty: 10 penalty units.

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

Clause 11

- (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 oilseed must keep, or cause to be kept, records showing:

- (a) the quantity, value and source of each type of leviable oilseed 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 30—Pasture seed

(regulation 9)

1 Application

This Schedule applies to pasture seed.

2 Definitions for Schedule 30

In this Schedule:

certification scheme means:

- (a) an Organisation for Economic Co-operation and Development Seed Scheme for the varietal certification of seed moving in international trade; or
- (b) the Australian Seed Certification Scheme; or
- (c) a seed certification scheme approved under the *Seeds Act 1985* (Tas); or
- (d) the Association of Official Seed Certifying Agencies seed certification program.

certifying organisation means an organisation that is responsible for the certification of pasture seed under a certification scheme.

collecting organisation, for pasture seed, means a certifying organisation that has entered into an agreement under section 11 of the Collection Act for the collection of levy from producers of pasture seed.

levy means levy imposed under Schedule 21 to the Excise Levies Act.

pasture seed means leviable seed as defined in clause 1 of Schedule 21 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 financial year is prescribed for pasture seed.

4 Who is a producer

- (1) For paragraph (e) of the definition of **producer** in subsection 4(1) of the Collection Act, pasture seed is prescribed.
- (2) The person who was growing pasture seed immediately before it was harvested is taken to be the producer of the pasture seed.

5 Collection of levy

A producer of pasture seed must pay the levy to the collecting organisation for that pasture seed.

Clause 6

6 When is levy due for payment

For section 6 of the Collection Act, levy payable on pasture seed 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 8.

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

7 Who must lodge a return

A collecting organisation must lodge a return for all pasture seed certified under a certification scheme during a quarter.

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 quarter to which it relates.

9 What must be included in a quarterly return

In addition to the information required by clause 10, a collecting organisation must set out in the return the following information for the quarter:

- (a) the type or types of pasture seed to which the return relates;
- (b) the total amount of levy payable on all pasture seed to which the return relates;
- (c) the quantity in tonnes of each type of pasture seed certified;
- (d) the amount of levy payable on each type of pasture seed certified for each producer.

10 What records must be kept

- (1) A producer who obtains certification for his or her pasture seed must keep records showing, for each quarter, the quantity of each type of pasture seed certified.
- (2) A collecting organisation for pasture seed must keep, or cause to be kept, records showing:
 - (a) the quantity in tonnes and source of each type of leviable pasture seed certified in each quarter; and
 - (b) the amount of levy payable on the pasture seed; and
 - (c) the amount of levy paid on pasture seed.

Note: For the offence of failing to keep records see subregulation 12(1) which sets out the period for which records must be kept.

Schedule 31—Pig slaughter

(regulation 9)

1 Application

This Schedule applies in relation to pigs.

2 Definition for Schedule 31

In this Schedule:

levy means:

- (a) levy imposed by Schedule 22 to the Excise Levies Act; or
- (b) EADR levy imposed on pig slaughter by clause 2 of Schedule 22 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 levy year for pigs is a financial year.

4 Who is a processor

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

Note 1: 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.

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.

5 Liability of intermediaries—processors

Pigs 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 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.

Clause 6

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 7—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 7—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 proprietor at whose abattoir pigs are slaughtered in a month must lodge a return for the 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.

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, for the month:

- (a) the full name and business address of the abattoir (not being the address of a post office box or a post office bag); and
- (b) the number of pigs slaughtered; and
- (c) the number of pigs condemned; and
- (d) the total amount of levy payable for the pigs; and
- (e) the total amount of levy paid for the pigs.

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

10 What records must be kept

- (1) A proprietor must keep records showing, for each month:
 - (a) the number of pigs slaughtered on each day; and
 - (b) the total number of pigs slaughtered; and
 - (c) the total number of pigs condemned on each day; and
 - (d) the total number of pigs condemned.

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 Statement to be given at request of the proprietor

- (1) A person who, during a month, causes pigs to be slaughtered at an abattoir of which another person is the proprietor must, if requested in writing by the proprietor, give to the proprietor a statement setting out the information required to be recorded by the person under clause 9.

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 32—Rice

(regulation 9)

1 Application

This Schedule applies to leviable rice.

2 Definitions for Schedule 32

In this Schedule:

leviable rice has the meaning given in clause 1 of Schedule 23 to the Excise Levies Act.

levy means levy of any of the following kinds:

- (a) levy imposed under Schedule 23 to the Excise Levies Act;
- (b) EPPR levy imposed under Schedule 23 to the Excise Levy Regulations;
- (c) PHA levy imposed under Schedule 23 to the Excise Levy Regulations.

levy period means, in any year, each 6 months ending at the end of:

- (a) 30 June; or
- (b) 31 December.

3 What is a levy year

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

4 Who is a processor

Leviable rice 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.

5 Who is a producer

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

Note 1: Paragraph (b) of the definition of **producer** in subs 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 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 penalty for late payment, see s 15 of the Collection Act.

6 Liability of intermediaries for levy—processor

Leviable rice is declared to be 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, 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 rice is due for payment by the end of the last day on which a return must be lodged under clause 9.

8 Who must lodge a return

A processor must lodge a return for each levy period.

Note: 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 levy period.

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 must set out the following particulars that apply to the person lodging the return:

- (a) the number of tonnes of each variety of leviable rice delivered for processing in the levy period; and
- (b) the amount of levy payable for each variety; and
- (c) the total amount of levy payable for leviable rice for the levy period.

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

11 What records must be kept

- (1) A processor must keep records for each levy period showing:
 - (a) the quantity of each variety of leviable rice delivered for processing; and
 - (b) the amount (if any) deducted from a payment made to a producer for an amount of levy or penalty payable for leviable rice.

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*.

Clause 11

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

Schedule 33—Sugar cane

(regulation 9)

1 Application

This Schedule applies to sugar cane.

2 Definitions for Schedule 33

In this Schedule:

levy means:

- (a) levy imposed under Schedule 24 to the Excise Levies Act; and
- (b) EPPR levy imposed on sugar cane by clause 3 of Schedule 24 to the Excise Levies Regulations.

sugar cane has the meaning given by clause 1 of Schedule 24 to the Excise Levies Act.

Note: The **producer** of sugar cane on which levy is imposed by clause 3 of Schedule 24 to the *Primary Industries (Excise) Levies Act 1999* is defined by paragraph (hc) of the definition of **producer** in subsection 4(1) of the Act.

4 Who is a processor

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

Note: The effect of paragraph (b) of the definition of **processor** in subsection 4(1) of the Collection Act is that:

- (a) the proprietor of the processing establishment that processes a product is the processor; or
- (b) if, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, the proprietor of the other establishment is the processor.

6 Liability of intermediaries—processors

Sugar cane 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 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:

- (a) 60% of the amount of the levy payable on sugar cane for a month is due for payment on the last day that the return for the month must be lodged; and

Clause 8

- (b) the remainder of the amount of levy is due for payment on 28 February in the following calendar year.

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

8 Who must lodge a return

A processor who buys or processes sugar cane in a month must lodge a return for the month.

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 set out, in respect of the month:

- (a) the name and address of the processing establishment; and
- (b) the quantity of sugar cane sold to, or processed at, the processing establishment; and
- (c) the amount of levy payable on the sugar cane; and
- (d) the amount of levy that has been paid on the sugar cane in accordance with paragraph 7(a).

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

11 What records must be kept

- (1) A processor of sugar cane must keep records showing, in respect of each month:
- (a) the name and address of each producer who sells sugar cane to the processor or for whom sugar cane is processed; and
 - (b) the quantity of sugar cane sold by, or processed for, each producer; and
 - (c) the amount (if any) deducted by the processor under subsection 8(2) of the Collection Act from money payable by the processor to each producer for the sugar cane; and
 - (d) the amount of levy paid by the processor; and
 - (e) the total amount of levy payable on the sugar cane; and
 - (f) the total amount of levy paid on the sugar cane.

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 34—Wheat

(regulation 9)

Part 1—Leviable wheat

1.1 Application of Part 1

This Part applies to leviable wheat.

Note: The collection requirements for charge imposed on wheat by Part 5 of Schedule 14 to the Customs Charges Regulations are set out in Part 2 of this Schedule.

1.2 Definitions for Part 1

In this Part:

leviable wheat means wheat on which levy is imposed.

levy means levy of any of the following kinds:

- (a) levy imposed under Schedule 25 to the Excise Levies Act;
- (b) EPPR levy imposed under Schedule 25 to the Excise Levy Regulations;
- (c) PHA levy imposed under Schedule 25 to the Excise Levy Regulations.

purchaser means a first purchaser, receiver or buying agent.

value means *sale value* as defined in Schedule 25 to the Excise Levies Regulations.

1.3 What is a levy year

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

1.4 What is not a process

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

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

1.5 Who is a producer

For paragraph (b) of the definition of *producer* in subsection 4(1) of the Collection Act, leviable wheat is a prescribed product.

Note: Paragraph (b) of the definition of *producer* in subs 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 product is harvested—the person who would have owned the product but for the marketing law; or

Clause 1.6

- (b) if para (a) does not apply—the person who owns the product immediately after it is harvested.

1.6 Who is a processor

Leviable wheat 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.

1.7 Liability of intermediaries for levy—receivers and processors

Leviable wheat 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 that remains unpaid by the producer, and any penalty for late payment imposed by s 15 of the Collection Act.

1.8 When is levy due for payment

For section 6 of the Collection Act, levy payable on leviable wheat 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 1.10.

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

1.9 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 wheat, other than wheat to which subclause 4(2) of Schedule 25 to the Excise Levies Act applies.
- (2) A purchaser must lodge a return for a quarter if he or she took delivery of wheat for a purpose other than storage for the producer in that quarter.
- (3) A selling agent must lodge a return for a quarter if he or she sold wheat for a producer in that quarter.

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

1.10 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.

1.11 What must be included in a return

In addition to the information required by regulation 10, a return for a quarter must set out the following particulars that apply to the person lodging the return:

- (a) the sale value of any wheat processed by or for the producer for a commercial purpose in the quarter;
- (b) the sale value of the wheat delivered, purchased, received or sold by the person in the quarter;
- (c) the State or States where the wheat was produced;
- (d) the sale value of the wheat delivered, purchased, received or sold in each State;
- (e) the total amount of levy payable for the wheat.

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

1.12 What records must be kept

- (1) A producer must keep, or cause to be kept, records showing, for each quarter:

- (a) the sale value of wheat delivered or sold; and
- (b) the quantity of wheat processed by or for the producer and used for a commercial purpose; and
- (c) the State or States where the wheat was produced; and
- (d) the quantity of wheat kept by the producer for his or her domestic use.

Penalty: 10 penalty units.

- (2) A purchaser or selling agent of wheat must keep, or cause to be kept, records showing, for each quarter:

- (a) the sale value of wheat purchased, sold or received; and
- (b) the State or States where the wheat was produced; and
- (c) the sale value of the wheat purchased, sold or delivered in each State; and
- (d) any amount deducted from a payment made to a producer for an amount of levy or penalty payable for the wheat.

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 35—Wine

1 Application

This Schedule applies to wine.

2 Definitions for Schedule 35

In this Schedule:

Authority means Wine Australia.

exempt wine means wine that, under clause 1 of Schedule 13 to the Customs Charges Regulations, is exempt from charge.

licence means a licence, granted under section 9 of the *Wine Australia Regulations 2018*, to export a grape product.

licensed exporter means a person who holds a licence.

3 What is a levy year

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

4 Who is a producer

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

- (a) wine is prescribed; and
- (b) a licensed exporter who exports wine is taken to be the producer of the wine.

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 Obligation of Authority

At the end of a quarter, the Authority must give each licensed exporter a written statement that states, in respect of the quarter:

- (a) the volume of wine (except exempt wine) exported by the exporter; and
- (b) the free on board sales value of wine (except exempt wine) exported by the exporter; and
- (c) the number of each permit issued under the exporter's licence.

6 When is charge due for payment—licensed exporters who lodge quarterly returns

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

- (a) if a return for the quarter is lodged within the period mentioned in clause 8 of this Schedule—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 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 quarterly return

A licensed exporter that has exported wine (other than exempt wine) in a quarter must lodge a quarterly return for the quarter.

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

8 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.

9 When is charge due for payment—licensed exporters who lodge annual returns

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

- (a) if a return for the year is lodged within the period mentioned in clause 11 of this Schedule—on the day that the return is lodged; or
- (b) if a return for the year is not lodged within the period mentioned in clause 11 of this Schedule—on the last day of that period.

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

10 Who must lodge an annual return

A licensed exporter who has been granted an exemption from the requirement to lodge quarterly returns for a levy year must lodge a return for the levy year.

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

11 When must an annual return be lodged

A return for a levy year must be lodged within 28 days after the end of the levy year 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 or a levy year must state, in respect of the quarter or levy year:

- (a) the number of the exporter's licence; and
- (b) the volume of wine (other than exempt wine) exported by the exporter; and
- (c) the free on board sales value (expressed in Australian dollars) of that wine; and
- (d) the date when each consignment of wine was loaded for export.

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

13 Exemption from lodging quarterly returns

A licensed exporter may apply for exemption from the requirement to lodge quarterly returns for a levy year if the exporter has reasonable grounds for believing that the amount of charge payable by the exporter for the levy year is, or is likely to be, less than \$1,000.

14 Form of application for exemption

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

15 Grant or refusal of exemption

- (1) The Secretary must, within 21 days after receiving an application:
 - (a) decide whether to grant the exemption; and
 - (b) give the exporter written notice of the decision.
- (2) In deciding to grant an exemption, the Secretary must consider:
 - (a) information available to the Secretary about the amount of charge the exporter is, or is likely to be, liable to pay for the next levy year; and
 - (b) the amount of charge the exporter was liable to pay for the preceding levy year.

16 Continuation of exemption

- (1) If a licensed exporter who is exempt from lodging quarterly returns for a levy year lodges an annual return for the year, the Secretary must, within 21 days after receiving the return:
 - (a) decide whether to continue the exemption for the next levy year; and
 - (b) give the exporter written notice of the decision.
- (2) In deciding whether to continue an exemption, the Secretary must consider:
 - (a) information available to the Secretary about the amount of charge the exporter is, or is likely to be, liable to pay for the next levy year; and
 - (b) the amount of charge the exporter was liable to pay for the levy year to which the annual return relates.

17 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.

18 What records must be kept

- (1) A licensed exporter must keep records showing, in respect of each consignment of wine exported:
 - (a) the details mentioned in subclause (2) for:
 - (i) the shipper; and
 - (ii) if the owner of the wine at the time of the consignment was not the shipper—the owner; and
 - (iii) the purchaser; and
 - (b) the number of the exporter's licence; and
 - (c) the volume of wine (except exempt wine) in the consignment; and
 - (d) the free on board sales value (expressed in Australian dollars) of the wine; and
 - (e) the date when the consignment was loaded for export.

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.

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(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.

19 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 15(1)(a) to grant an exemption; or
- (b) refusing under paragraph 16(1)(a) to continue an exemption.

Schedule 36—Wine grapes

1 Application

This Schedule applies to prescribed goods.

2 Definitions for Schedule 36

In this Schedule:

levy means levy of any of the following kinds:

- (a) levy imposed on prescribed goods under Schedule 26 to the Excise Levies Act;
- (b) EPPR levy imposed on prescribed goods under Schedule 26 to the Excise Levy Regulations;
- (c) PHA levy imposed on prescribed goods under Schedule 26 to the Excise Levy Regulations.

prescribed goods has the meaning given in clause 1 of Schedule 26 to the Excise Levies Act.

winery has the meaning given in clause 5 of Schedule 26 to the Excise Levies Act.

Note 1: **Dried grapes, fresh grape equivalent, fresh grapes** and **prescribed goods** are defined for wine grapes in clause 1 of Schedule 26 to the Excise Levies Act as follows:

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

fresh grape equivalent, in relation to a quantity of prescribed goods other than fresh grapes, means the quantity of fresh grapes that, as ascertained in accordance with clause 4, is the equivalent of that quantity of prescribed goods.

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

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 (hd) of the definition of **producer** in subsection 4(1) of the Collection Act provides that, in respect of fresh grapes, dried grapes or grape juice on which wine grapes levy is imposed, **producer** means the person who is the owner of the product when the wine-making process (as defined in clause 1 of Schedule 26 to the Excise Levies Act) begins in relation to the product.

Note 3: 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 What is not a process

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

- (a) the extraction of juice from grapes;
- (b) the concentration of grape juice.

5 Who is a processor

Paragraph (b) of the definition of *processor* in subsection 4(1) of the Collection Act applies to dried vine fruits.

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.

6 Who is a producer

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

- (a) the following products are prescribed:
 - (i) fresh grapes produced in Australia;
 - (ii) dried grapes produced in Australia;
 - (iii) grape juice, whether single-strength or concentrated produced in Australia; and
- (b) the proprietor of a winery where prescribed goods are used in the manufacture of wine is taken to be a producer.

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 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 imposed by section 15 of the Collection Act.

8 When levy is due for payment

- (1) For section 6 of the Collection Act, this clause sets out when levy payable on prescribed goods for a levy year is due for payment.

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- (2) For prescribed goods that do not weigh more than 100 tonnes, levy payable for a levy year is due for payment on the last day for lodging a return for that year.
 - (3) For prescribed goods that weigh more than 100 tonnes:
 - (a) 50% of levy payable for a levy year is due for payment on the last day for lodging a return for that year; and
 - (b) the remainder of levy payable is due for payment on 31 March in the following levy year.

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

9 Who must lodge a return

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

- (a) a producer of prescribed goods produced in a levy year;
- (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.

10 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.

11 What must be included in a return

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

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

- (2) The details for wineries are:
 - (a) the full name of:
 - (i) the principal winery in respect of which the return is lodged; and
 - (ii) each other winery in respect of which the return is lodged; and
 - (iii) the proprietor of each winery; and
 - (b) the address (not the address of a post office box or post office bag) of:
 - (i) the principal winery in respect of which the return is lodged; and
 - (ii) each other winery in respect of which the return is lodged; and
 - (iii) the proprietor of each winery.
- (3) The details about prescribed goods are:
 - (a) the quantity of:
 - (i) fresh grapes used in that year at each winery in the manufacture of wine; and

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- (ii) dried grapes used in that year at each winery in the manufacture of wine; and
 - (iii) fresh grapes that is the equivalent to the quantity of dried grapes worked out in accordance with paragraph 4(1)(a) of Schedule 26 to the Excise Levies Act; and
 - (b) the number of litres of single-strength grape juice used in that year at each winery in the manufacture of wine; and
 - (c) the number of litres, and the concentration of each strength, of concentrated grape juice used in that year at each winery in the manufacture of wine; 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 4(1)(b) of Schedule 26 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 about 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 payable for the total quantity of prescribed goods to which the return relates; and
 - (c) the day when levy for the prescribed goods is due for payment.
- (5) A person who is the proprietor of more than 1 winery must lodge a single return containing all the details mentioned in subclause (1) for each winery 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.

12 What records must be kept

- (1) The proprietor of a winery must keep records showing, in respect of each levy year:
- (a) the quantity of fresh grapes used at the winery in the year in the manufacture of wine; and
 - (b) the quantity of dried grapes used at the winery in the year in the manufacture of wine; and
 - (c) the number of litres, and the concentration of each strength, of grape juice used at the winery in the year in the manufacture of wine.

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.