



Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998

Statutory Rules No. 147, 1998

made under the

Primary Industries Levies and Charges Collection Act 1991, the National Residue Survey (Customs) Levy Act 1998 and the National Residue Survey (Excise) Levy Act 1998

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About this compilation

This compilation

This is a compilation of the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998* that shows the text of the law as amended and in force on 1 July 2018 (the **compilation date**).

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

Uncommenced amendments

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

Application, saving and transitional provisions for provisions and amendments

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

Editorial changes

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

Modifications

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

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Reader's Guide

How to use these Regulations

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

What the National Residue Survey is

2. The National Residue Survey is a program to monitor, and report on, the level of contaminants in food products produced in Australia, or exported from Australia. The program is funded by levies on the food products.

3. There are 3 Acts that set up the Scheme—the *National Residue Survey (Customs) Levy Act 1998* (the **NRS Customs Levy Act**), the *National Residue Survey (Excise) Levy Act 1998* (the **NRS Excise Levy Act**) and the *National Residue Survey Administration Act 1992*. The first 2 Acts impose the levies, and the third Act sets up the Account to which the amounts of levies are credited and provides for the debiting of amounts from the Account. The *Primary Industries Levies and Charges Collection Act 1991* (the **Collection Act**) is also relevant—see below.

4. NRS customs levies are imposed on the export of a commodity, and NRS excise levies are imposed on a commodity, or transactions in or the use of the commodity, within Australia. In this Guide the distinctions between the imposition of a levy on the export of a commodity, and the imposition of a levy on a transaction in a commodity, or on the commodity itself, are ignored for the sake of clearness.

What these Regulations do

5. These Regulations set out certain matters necessary for the administration of the levies that fund the National Residue Survey scheme.

How these Regulations are arranged

6. These Regulations are divided into 18 Parts—a preliminary Part dealing with general matters and definitions, and other Parts each dealing with a commodity or a class of commodities. If a commodity is subject to levies under both the NRS Customs Levy Act and the NRS Excise Levy Act, there is only 1 Part for it in these regulations, but matters specifically connected with the customs levy are in separate provisions from matters specifically connected with the excise levy. For an example, see Part 3, covering both customs levy on cattle export under the NRS Customs Levy Act, and excise levy on cattle transactions under the NRS Excise Levy Act.

7. Each Part contains a reference to the relevant Schedule of the NRS Customs Levy Act or the NRS Excise Levy Act or both.

8. If either the NRS Customs Levy Act or the NRS Excise Levy Act imposes a levy on a whole class of commodities (for example, horticultural products), the relevant Part may be

divided into Divisions—that is, there will be a preliminary Division dealing with general matters and then 2 or more Divisions dealing with the separate commodities in the class.

9. Both Acts allow these Regulations to prescribe other commodities that are to be subject to a levy. (For example, see Schedule 4 to the NRS Customs Levy Act and Schedule 9 to the NRS Excise Levy Act, both of which deal with kinds of horticultural products, such as fruit and vegetables.) Part 11 of these Regulations deals with horticultural products, and Division 8 of that Part deals with macadamia nuts, which are prescribed for both Schedules. So far, no other commodities have become subject to a levy by regulation.

10. A block of regulation numbers is left unused after that Division for possible insertion of Divisions dealing with other commodities, but this should not itself be taken as an indication that it is intended to prescribe any other commodities.

11. See the Table of Provisions for the complete layout of the Regulations.

What are the levy rates

12. The levy rates for most commodities are set out in the relevant Acts. The rate that is actually payable on a commodity is called the operative rate for the commodity. However, both Acts allow the rates to be varied by Regulations, and there are some commodities for which the Acts do not set a levy rate but provide for it to be set by Regulations. The Acts always set a maximum rate for a commodity—Regulations cannot provide for an operative levy rate greater than the maximum rate.

13. If the operative rate for a commodity is still that set by an Act, these Regulations contain a note giving the rate and where in the Act it is set. Therefore, the operative rates for all commodities are found in these Regulations even if they are actually set by the Act.

14. Note that if these Regulations have only a note about the operative rate for a commodity, regulation numbers are left unused for the later insertion of a regulation or regulations setting an operative rate. (This is to avoid the need to use a number like “19A”.) The gap in the numbers is signalled by a note. For example:

“Note 1: The operative rate of NRS excise levy on coarse grains is 0.015% (maximum rate 0.03%) of the value of the grain—see subclause 6 (1) of Schedule 2 to the NRS Excise Levy Act.

Note 2: Regulation number 36 intentionally not used.”

Reservation of numbers in this way is not an indication that a levy rate will ever be increased.

What other Regulations need to be read as well

15. The Act that sets out the basic reporting and levy-collection arrangements for all levies on primary products is called the *Primary Industries Levies and Charges Collection Act 1991 (the Collection Act)*. These Regulations are partly based on that Act.

16. These Regulations are not necessarily self-contained for each commodity. If a commodity is subject to an NRS levy but not to any other levy, the whole of the reporting and levy-collection arrangements for the commodity will be in these Regulations.

17. However, for commodities that are subject to a levy or charge under another Act, as well as being subject to NRS levy, there will be other regulations that set out what the levy

year is, what the reporting requirements are, and other matters required for the Collection Act. Those regulations are contained in the *Primary Industries Levies and Charges Collection Regulations 1991* (the **Collection Regulations**). These Regulations do not repeat the matters set out in those Regulations.

19. Many provisions of these Regulations also contain references to certain provisions of the Collection Act itself (apart from the penalties mentioned above). Those provisions are the definitions of **processor** and **producer** in section 4 of the Collection Act, or to section 7.

20. The effect of a reference to the definition of **processor** or **producer** is to regard certain people, who would not be regarded as being a processor or producer of a commodity in the ordinary meaning of the term, as a processor or producer of the commodity for the purposes of the NRS Levy Acts and these Regulations. The effect of doing so is that the person who is regarded as a processor or producer becomes liable to pay NRS levy on the commodity.

21. A reference to section 7 of the Collection Act applies one or other subsections of that section to a commodity. The effect of doing so is that an intermediary of a class specified in the applied subsection (for example, a selling agent) becomes liable to pay NRS levy on the commodity on behalf of his or her principal.

Part 1—Preliminary

1 Name of Regulations

These Regulations are the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*.

3 Definitions for Regulations generally

In these Regulations:

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

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

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

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

NRS Customs Levy Act means the *National Residue Survey (Customs) Levy Act 1998*.

NRS Excise Levy Act means the *National Residue Survey (Excise) Levy Act 1998*.

NRS customs levy means levy imposed by the NRS Customs Levy Act.

NRS excise levy means levy imposed by the NRS Excise Levy Act.

Secretary means the Secretary to the Department.

Note 1: **Department** means the Department administering these Regulations—see section 19A of the *Acts Interpretation Act 1901* as it applies because of section 13 of the *Legislation Act 2003*.

Note 2: For these Regulations, the Secretary's postal address is:

The Secretary
Agriculture, Fisheries and Forestry – Australia
Locked Bag 4488
KINGSTON ACT 2604

See the Collection Regulations, regulation 8.

Note 3: Other terms may be defined in a Part or Division of these Regulations for that Part or Division only.

3A Net GST not included in price of product

- (1) Despite section 177-12 of the *A New Tax System (Goods and Services Tax) Act 1999*, a reference in these Regulations to the price or sale price of a product, or

Regulation 4

the amount paid for a product, is taken not to include the net GST that would otherwise be included in that price, sale price or amount.

(2) In this regulation:

net GST has the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999*.

4 Incorporation with the Collection Regulations

These Regulations are incorporated, and must be read as one, with the Collection Regulations.

Note 1: The Collection Regulations are Statutory Rules 1991 No. 196, as amended by Statutory Rules 1991 No. 439, 1992 No. 228, 1997 No. 208 and 1999 No. 303.

Note 2: The Collection Regulations are made up of general provisions and Schedules. Schedule 1 is the form of a warrant. The other Schedules contain the collection details for primary industry commodities on which levy or charge is imposed.

Part 2—Levy on export of aquatic animals and aquatic animal products

5 Meaning of expressions for Part

- (1) In this Part:

preserved, for an aquatic animal, means prepared for human consumption by any means, including:

- (a) chilling;
- (b) freezing;
- (c) drying;
- (d) sealing in an airtight container;
- (e) salting;
- (f) putting in brine;
- (g) smoking;
- (h) cooking by steaming or boiling in water.

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

- (2) For this Part, the period beginning on 1 August 1998 and ending on 30 September 1998 is taken to be a quarter.
- (3) For this Part, a class of aquatic animals includes aquatic animal products produced from aquatic animals of that class.
- (4) An expression used in both this Part and Schedule 1 to the NRS Customs Levy Act has the same meaning in this Part as in the Schedule.

6 Levy year (Collection Act, s 4(1)—definition of *levy year*)

- (1) The levy year for aquatic animals and aquatic animal products is a financial year.

Note: **Financial year** means a period of 12 months commencing on 1 July—see *Acts Interpretation Act 1901*, s 22(1)(e).

- (2) For this Part and the Collection Act, the period beginning on 1 August 1998 and ending on 30 June 1999 is taken to be a levy year for aquatic animals and aquatic animal products.

7 Exporter is *producer* for Collection Act

Aquatic animals and aquatic animal products are prescribed products for paragraph (g) of the definition of **producer** in subsection 4(1) of the Collection Act.

Regulation 8

8 Liability of exporting agents as intermediaries

Aquatic animals and aquatic animal products are prescribed products for subsection 7(3) of the Collection Act.

9 Rate of NRS customs levy on export of aquatic animals

For subclause 3(1) of Schedule 1 to the NRS Customs Levy Act, the rates of NRS customs levy on the export of aquatic animals of a particular class are as set out in the following table:

Item	Class of aquatic animal	Rate of levy (\$)
1	Fin fish	0.00
2	Abalone	0.00
3	Other crustaceans and molluscs	0.00
4	Any other aquatic animal	0.00

10 When levy is due for payment (Collection Act, s 6)

NRS levy for the export of aquatic animals or aquatic animal products is payable on the last day for giving the Secretary a return about the export.

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

11 Who must give Secretary quarterly returns

- (1) A person who, in a quarter, exports aquatic animals or aquatic animal products must give the Secretary a quarterly return for that quarter.
- (2) However, for a quarter beginning on or after 1 July 1999, a person need not give the Secretary a quarterly return if:
 - (a) the person has applied for exemption for the year and the Secretary has not made a decision about the application; or
 - (b) the Secretary has given the person an exemption for the year, or has continued the person's exemption; or
 - (c) the Secretary must decide whether to continue the person's exemption, and the Secretary has not continued the exemption.

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

12 Applications for exemptions from giving Secretary quarterly returns

- (1) This regulation applies to a person if there are reasonable grounds for believing that the person is likely to export less than 40,000 kilograms of aquatic animals or aquatic animal products in a levy year.
- (2) The person may apply to the Secretary for exemption from having to give the Secretary quarterly returns in that levy year.

13 How to apply for exemption

An application for an exemption for a levy year must set out:

- (a) the applicant's full name and business address or residential address (other than a post office box or bag address); and
- (b) if the applicant has a post office box or bag address—that address; and
- (c) if the applicant is a company—its Australian Company Number; and
- (d) a statement that the applicant is, or may become, liable to pay NRS levy on the export of aquatic animals or aquatic animal products for the levy year; and
- (e) a statement that the applicant believes that the applicant is likely to export less than 40,000 kilograms of aquatic animals or aquatic animal products in the levy year.

14 Grant or refusal of exemption

Within 21 days after a person applies for an exemption, the Secretary must:

- (a) decide whether to give the person the exemption; and
- (b) tell the person, in writing, the decision.

15 Continuation of exemption

Within 21 days after a person who has an exemption for a levy year gives the Secretary an annual return for the year, the Secretary must:

- (a) decide whether to continue the exemption for the following levy year; and
- (b) if the Secretary decides not to continue the exemption—tell the person, in writing, the decision.

16 What Secretary must consider when making decision

When making a decision under regulation 14 or 15, the Secretary must take into account:

- (a) any information that is available to the Secretary about the amount of NRS levy that the applicant is likely to be required to pay for the levy year; and
- (b) the amount of NRS levy payable by the applicant for the previous levy year.

17 Who must give Secretary annual return

A person must give the Secretary an annual return for a levy year if the person is exempt, under subregulation 11(2), from giving the Secretary quarterly returns in the levy year.

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

18 What must be in return

- (1) A quarterly or annual return must be in the form of a declaration, including a statement that the information in it is correct in every material detail.
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- (2) A return must set out:
- (a) the full name and business or residential address (not a post office box or bag address) of the person giving it; and
 - (b) if the person has a post office box or bag address—that address; and
 - (c) if the person is a company—its Australian Company Number; and
 - (d) the quarter or levy year the return is for; and
 - (e) how much fin fish (in kilograms) the person exported in the quarter or levy year; and
 - (f) how much abalone (in kilograms) the person exported in the quarter or levy year; and
 - (g) how much other crustaceans and molluscs (in kilograms) the person exported in the quarter or levy year; and
 - (h) how much of any other aquatic animals or aquatic animal products (in kilograms) the person exported in the quarter or levy year; and
 - (i) the amount of NRS levy payable by the person, for the quarter or levy year, on:
 - (i) the fin fish; and
 - (ii) the abalone; and
 - (iii) the other crustaceans and molluscs; and
 - (iv) the other aquatic animals or aquatic animal products (if any); and
 - (j) the total amount of NRS levy payable by the person on all aquatic animals or aquatic animal products for the quarter or levy year; and
 - (k) the amount of NRS levy paid by the person, for the quarter or levy year, on:
 - (i) the fin fish; and
 - (ii) the abalone; and
 - (iii) the other crustaceans and molluscs; and
 - (iv) the other aquatic animals or aquatic animal products; and
 - (l) the total amount of NRS levy paid by the person, for the quarter or levy year, on all aquatic animals and aquatic animal products.

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

19 When and how quarterly return must be given to Secretary

- (1) A person who must give the Secretary a return for a quarter must do so within 28 days after the end of the quarter.
- (2) If the Secretary tells a person that the Secretary has not given the person an exemption, or continued the person's exemption, for a levy year, the person must give the Secretary a quarterly return for each quarter of the year:
 - (a) for each quarter that ended before the person received the notice—within 28 days after receiving the notice; and
 - (b) for each other quarter—no later than the 28th day of the month following the end of the quarter.

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

- (3) The person must give the return to the Secretary by sending it to the Secretary's postal address.

Note: For these Regulations, the Secretary's postal address is:
The Secretary
Agriculture, Fisheries and Forestry – Australia
Locked Bag 4488
KINGSTON ACT 2604.

20 When and how annual return must be given to Secretary

- (1) A person who must give the Secretary an annual return for a levy year must do so on or before 31 July in the next levy year.

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

- (2) The person must give the return to the Secretary by sending it to the Secretary's postal address.

Note: For these Regulations, the Secretary's postal address is:
The Secretary
Agriculture, Fisheries and Forestry – Australia
Locked Bag 4488
KINGSTON ACT 2604.

21 What records must be kept

A person who, in a quarter or levy year, must pay NRS levy on the export of aquatic animals or aquatic animal products must keep records, for the quarter or levy year, setting out:

- (a) how much fin fish (in kilograms) the person exported; and
- (b) how much abalone (in kilograms) the person exported; and
- (c) how much other crustaceans and molluscs (in kilograms) the person exported; and
- (d) how much of any other aquatic animals or aquatic animal products (in kilograms) the person exported; and
- (e) the amount of NRS levy payable on the fin fish; and
- (f) the amount of NRS levy payable on the abalone; and
- (g) the amount of NRS levy payable on the other crustaceans and molluscs; and
- (h) the amount of NRS levy payable on the other aquatic animals or aquatic animal products; and
- (i) the total amount of NRS levy payable on all aquatic animals or aquatic animal products; and
- (j) the amount of NRS levy paid on the fin fish; and
- (k) the amount of NRS levy paid on the abalone; and
- (l) the amount of NRS levy paid on the other crustaceans and molluscs; and
- (m) the amount of NRS levy paid on the other aquatic animals or aquatic animal products; and

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- (n) the total amount of NRS levy paid on all aquatic animals or aquatic animal products.

22 How long records must be retained

- (1) A person must retain records for a quarter or levy year:
 - (a) for 5 years after the last day for giving the Secretary a return for the quarter or levy year, if the person gives the Secretary such a return within the time allowed by this Part to do so; or
 - (b) in any other case—for 5 years after the day on which a return for the quarter or levy year is actually given to the Secretary.

Penalty: 10 penalty units.

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

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

23 Review of decisions

- (1) A person may apply to the Administrative Appeals Tribunal for the review of a decision by the Secretary:
 - (a) under regulation 14, not to give an exemption; or
 - (b) under regulation 15, not to continue an exemption.
- (2) A notice under regulation 14 or 15 about a decision must include a statement that a person whose interests are affected by the decision may ask for a statement under section 28 of the *Administrative Appeals Tribunal Act 1975*.
- (3) However, subregulation (2) does not apply if subsection 28(4) of that Act applies.
- (4) A failure to comply with subregulation (2) about a decision does not make the decision invalid.

24 Transitional—obligations about returns under former regulations

A person who, under the Primary Industries Levies and Charges Collection (National Residue Survey—Aquatic Animal Export) Regulations (as in force on 2 July 1998), is required to lodge a return about a period that includes 1 and 2 July 1998 is taken to have complied with the requirement if the person includes the information required by those regulations in a return given to the Secretary under this Part.

24A Exempt aquatic animals and aquatic animal products

For subclause 2(2) of Schedule 1 to the NRS Customs Levy Act, National Residue Survey Levy is not imposed if the aquatic animal or aquatic animal product:

- (a) is used as bait in fishing or trapping and is not for human consumption; or

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- (b) is the product of another country and is imported into Australia for further processing; or
- (c) is not an aquatic animal or aquatic animal product to which Schedule 1A applies.

Part 3—Levies on cattle export and cattle transactions

25 Meaning of expressions for Part

- (1) An expression used in both this Part and Schedule 2 to the NRS Customs Levy Act has the same meaning in this Part as in that Schedule.
- (2) An expression used in both this Part and Schedule 1 to the NRS Excise Levy Act has the same meaning in this Part as in that Schedule.
- (3) An expression used in both this Part and Schedule 6 to the Collection Regulations (for NRS customs levy) or Schedule 7 to the Collection Regulations (for NRS excise levy) has the same meaning in this Part as in that Schedule.

26 Incorporation with Schedules 6 and 7 to the Collection Regulations

This Part is incorporated, and must be read as one, with Schedule 6 to the Collection Regulations (for NRS customs levy) and Schedule 7 to the Collection Regulations (for NRS excise levy).

27 When NRS excise levy is not imposed

- (1) For paragraph 2(2)(h) of Schedule 1 to the NRS Excise Levy Act, NRS excise levy is not imposed on the slaughter of cattle (other than lot-fed cattle) by a producer, or by a person on behalf of a producer, if:
 - (a) the cattle are slaughtered for consumption:
 - (i) by the producer, members of the producer's household or the producer's employees; and
 - (ii) on premises owned or occupied by the producer; and
 - (b) the cattle are slaughtered on premises owned or occupied by the producer; and
 - (c) immediately before the slaughter the cattle were owned by the producer and kept on the premises; and
 - (d) there is no sale or other transaction transferring ownership of the cattle, or any part or product of the carcase of the cattle, before, during or after the slaughter.
- (2) For paragraph 2(2)(h) of Schedule 1 to the NRS Excise Levy Act, NRS excise levy is not imposed on a transaction in the following circumstances:
 - (a) the transaction was entered into during the period starting on 23 February 2009 and ending at the end of 27 February 2009;
 - (b) the proceeds from the transaction have been donated to a fund or organisation endorsed by the Australian Taxation Office to receive tax deductible gifts;

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

28 Rate of NRS customs levy

For subclause 3(1) of Schedule 2 to the NRS Customs Levy Act, the rate of NRS customs levy on the export of each head of cattle (other than a chargeable bobby calf) is 29 cents.

Note: The operative rate of NRS customs levy for bobby calves is 26 cents (maximum rate 35 cents) per head (see subclause 3(2) of Schedule 2 to the NRS Customs Levy Act).

28A Rate of NRS excise levy

- (1) For paragraph 3(1)(c) of Schedule 1 to the NRS Excise Levy Act, the rate of NRS excise levy for each head of cattle (other than a head of lot-fed cattle or a leviable bobby calf) is 29 cents.
- (2) For paragraph 3(1)(ca) of Schedule 1 to the NRS Excise Levy Act, the rate of NRS excise levy for each head of lot-fed cattle is 29 cents.

Note: The operative rate of NRS excise levy for bobby calves is 26 cents (maximum rate 35 cents) per head (see paragraph 3(1)(d) of Schedule 1 to the NRS Excise Levy Act).

29 When levy is due for payment (Collection Act, s 6)

- (1) NRS customs levy on the export of cattle is due for payment on the last day for lodging a return for the export under Schedule 6 to the Collection Regulations.
- (2) NRS excise levy on a cattle transaction is due for payment on the last day for lodging a return for the transaction under Schedule 7 to the Collection Regulations.

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

30 Information in returns under Schedules 6 and 7 to the Collection Regulations

- (1) A person who lodges a return under Schedule 6 to the Collection Regulations about the export of cattle must include in the return details of:
 - (a) how much NRS customs levy was payable on the export of the cattle; and
 - (b) how much NRS customs levy was paid on the export of the cattle.
- (2) A person who lodges a return under Schedule 7 to the Collection Regulations must include in the return details of:
 - (a) how much NRS excise levy was payable on any transaction, delivery or slaughter of cattle on which NRS excise levy is imposed that is mentioned in the return, showing separately:
 - (i) NRS levy payable on any transaction by which the ownership of cattle was transferred; and

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- (ii) NRS levy payable on any delivery of cattle to a processor; and
- (iii) NRS levy payable on any slaughter of cattle; and
- (iv) total NRS levy payable on all the transactions, deliveries and slaughter; and
- (b) how much NRS excise levy was paid on the transactions, deliveries or slaughter, showing separately:
 - (i) NRS levy paid on any transaction by which the ownership of cattle was transferred; and
 - (ii) NRS levy paid on any delivery of cattle to a processor; and
 - (iii) NRS levy paid on any slaughter of cattle; and
 - (iv) total NRS levy paid on all the transactions, deliveries and slaughter.

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

31 Information in records under Schedules 6 and 7 to the Collection Regulations

- (1) A person who is liable to pay NRS customs levy on the export of cattle, and must keep records under Schedule 6 to the Collection Regulations about the export of cattle, must include in the records details of:
 - (a) how much NRS customs levy was payable on each consignment of cattle; and
 - (b) how much NRS customs levy was paid on each consignment of cattle.
- (2) A person who is liable to pay NRS excise levy on transactions in, or the delivery or slaughter of, cattle and who must keep records under Schedule 7 to the Collection Regulations about those transactions, or that delivery or slaughter, must include in the records details of:
 - (a) how much NRS excise levy was payable on any transaction, delivery or slaughter of cattle on which NRS excise levy is imposed, showing separately:
 - (i) NRS levy payable on any transaction by which the ownership of cattle was transferred; and
 - (ii) NRS levy payable on any delivery of cattle to a processor; and
 - (iii) NRS levy payable on any slaughter of cattle; and
 - (iv) total NRS levy payable on all the transactions, deliveries and slaughter; and
 - (b) how much NRS excise levy was paid on any such transaction, delivery or slaughter, showing separately:
 - (i) NRS levy paid on any transaction by which the ownership of cattle was transferred; and
 - (ii) NRS levy paid on any delivery of cattle to a processor; and
 - (iii) NRS levy paid on any slaughter of cattle; and
 - (iv) total NRS levy paid on all the transactions, deliveries and slaughter.

32 Transitional—obligations about returns under the *Primary Industries Levies and Charges Collection (Buffalo, Cattle and Live-stock) Regulations 1998*

A person who is required, under subregulation 34(3), 36(2), 38(2), 43(3) or 45(2) of the *Primary Industries Levies and Charges Collection (Buffalo, Cattle and Live-stock) Regulations 1998* (as in force on 2 July 1998), to include information in a return about a period that includes 1 and 2 July 1998, is taken to have complied with the requirement if the person includes the information required by that subregulation in a return given to the Secretary under this Part.

Part 4—Levy on coarse grain

33 Meaning of expressions for Part

- (1) An expression used in both this Part and Schedule 2 to the NRS Excise Levy Act has the same meaning in this Part as in that Schedule.
- (2) An expression used in both this Part and Schedule 8 to the Collection Regulations has the same meaning in this Part as in that Schedule.

33A Meaning of *eligible coarse grain*

For clause 1 of Schedule 2 to the NRS Excise Levy Act, *eligible coarse grain* means maize or triticale.

34 Meaning of *value*

In Schedule 2 to the NRS Excise Levy Act and this Part:

value of leviable coarse grain means its sale value as defined in clause 2 of Schedule 4 to the *Primary Industries (Excise) Levies Regulations 1999*.

Note 1: Clause 1 of Schedule 2 to the NRS Excise Levy Act provides that **value** means sale value ascertained in accordance with the Regulations.

Note 2: Clause 2 of Schedule 4 to the *Primary Industries (Excise) Levies Regulations 1999* is as follows:

2 What is the sale value of leviable coarse grain

- (1) In this clause:

grain means leviable coarse grain.

- (2) For the definition of **value** in clause 1 of Schedule 4 to the Excise Levies Act, the **sale value** of grain is:
 - (a) for grain for sowing—the amount that would be the sale price of the grain if it were not grain for sowing and if it had been sold at the market price on the day the grain was delivered as mentioned in paragraph 5(1)(a) of Schedule 4 to the Excise Levies Act; or
 - (b) for grain in a pool—the amount of each payment made for the grain; or
 - (c) in any other case:
 - (i) the sale price of the grain according to the sales invoices or other sales documents for the grain; or
 - (ii) if there are no sales invoices or sales documents for the grain—the amount that would be the sale price of the grain if it had been sold at the market price on the day the grain was delivered, or processed, as mentioned in subclause 5(1) of Schedule 4 to the Excise Levies Act.

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- (3) The value of grain is to be net of handling, storage, transport and f.o.b. costs.

Note 3: **Sale price** is taken not to include net GST—see regulation 3A of these Regulations and regulation 3A of the *Primary Industries (Excise) Levies Regulations 1999*.

35 Incorporation with Schedule 8 to the Collection Regulations

This Part is incorporated, and must be read as one, with Schedule 8 to the Collection Regulations.

Note: The operative rate of NRS excise levy on coarse grains is 0.015% (maximum rate 0.03%) of the value of the grain—see subclause 6(1) of Schedule 2 to the NRS Excise Levy Act.

36 Rate of NRS excise levy for eligible coarse grain

For subclause 6(2) of Schedule 2 to the NRS Excise Levy Act, the rate of NRS excise levy for eligible coarse grain is 0.015% of the value of the grain.

37 When levy is due for payment (Collection Act, s 6)

NRS excise levy on leviable coarse grain for a quarter is due for payment on the last day for lodging a return for the quarter under Schedule 8 to the Collection Regulations.

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

38 Information in returns under Schedule 8 to the Collection Regulations

A person who lodges a quarterly return under Schedule 8 to the Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the coarse grain the return is about, showing separately how much levy was payable on each kind of coarse grain; and
- (b) how much NRS excise levy was paid on the coarse grain, showing separately how much levy was paid on each kind of coarse grain.

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

39 Information in records under Schedule 8 to the Collection Regulations

A person who is liable to pay NRS excise levy on coarse grain in a quarter, and must keep records under Schedule 8 to the Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the coarse grain, showing separately how much levy was payable on each kind of coarse grain; and
- (b) how much NRS excise levy was paid on the coarse grain, showing separately how much levy was paid on each kind of coarse grain.

Part 5—Levy on dairy produce

40 Meaning of expressions for Part

- (1) An expression used in both this Part and Schedule 3 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.
- (2) An expression used in both this Part and Schedule 10 to the Collection Regulations has the same meaning in this Part as in the Schedule.

41 Incorporation with Schedule 10 to the Collection Regulations

This Part is incorporated, and must be read as one, with Schedule 10 to the Collection Regulations.

Note 1: The operative rate of levy on **relevant dairy produce** (that is, whole milk or a whole milk product—see clause 2 of Schedule 3 to the NRS Excise Levy Act) is \$0 (maximum rate 0.5 cents) per kilogram of the total of the milk fat content and the protein content—see clause 3 of that Schedule.

Note 2: Regulation number 42 intentionally not used.

43 When levy is due for payment (Collection Act s 6)

NRS excise levy on dairy produce for a month is due for payment on the last day for lodging a return for the month under Schedule 10 to the Collection Regulations.

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

44 Information in returns under Schedule 10 to the Collection Regulations

A person who lodges a return for a month under Schedule 10 to the Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the dairy produce the return is about; and
- (b) how much NRS excise levy was paid on the dairy produce.

Note: For penalty, see section 24 of the Collection Act.

45 Information in records under Schedule 10 to the Collection Regulations

A person who is liable to pay NRS excise levy on dairy produce for a month, and must keep records under Schedule 10 to the Collection Regulations in respect of the month, must include in the records details of:

- (a) how much NRS excise levy was payable on the dairy produce; and
- (b) how much NRS excise levy was paid on the dairy produce.

Part 6—Levy on dried fruits

46 Meaning of expressions for Part

- (1) An expression used in both this Part and Schedule 4 to the NRS Excise Levy Act has the same meaning in this Part as in that Schedule.
- (2) An expression used in both this Part and Schedule 14 to the Collection Regulations (for dried fruits) has the same meaning in this Part as in that Schedule.
- (3) An expression used in both this Part and Part 9 of Schedule 22 to the Collection Regulations (for dried vine fruits) has the same meaning in this Part as in that Part.

47 Incorporation with Schedule 14 and Part 9 of Schedule 22 to the Collection Regulations

- (1) To the extent that this Part deals with dried tree fruits, it is incorporated, and must be read as one, with Schedule 14 to the Collection Regulations.
- (2) To the extent that this Part deals with dried vine fruits, it is incorporated, and must be read as one, with Part 9 of Schedule 22 to the Collection Regulations.

Note 1: The operative rate of NRS Excise Levy on both dried tree fruits and dried vine fruits is \$0.00 cents (maximum rate \$1.00) per tonne—see subclause 4(1) of Schedule 4 to the NRS Excise Levy Act.

Note 2: Regulation numbers 48, 49, 50, 51 and 52 intentionally not used.

53 When levy is due for payment (Collection Act, s 6)

- (1) NRS excise levy on dried tree fruits is due for payment on the last day for making a return about the dried fruits under Schedule 14 to the Collection Regulations.
- (2) NRS excise levy on dried vine fruits is due for payment on the last day for making a monthly return about the fruits under Part 9 of Schedule 22 to the Collection Regulations.

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

54 Information in returns under Schedule 14 to the Collection Regulations

A person who lodges a return under Schedule 14 to the Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the dried tree fruits the return is about; and
- (b) how much NRS excise levy was paid on the fruits.

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

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55 Information in returns under Part 9 of Schedule 22 to the Collection Regulations

A person who lodges a monthly return under Part 9 of Schedule 22 to the Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the dried vine fruits the return is about; and
- (b) how much NRS excise levy was paid on the fruits.

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

56 Information in records under Schedule 14 to the Collection Regulations

A person who is liable to pay NRS excise levy on dried fruit for a month, and must keep records under Schedule 14 to the Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on dried tree fruits for the month; and
- (b) how much NRS excise levy was paid on dried tree fruits for the month.

57 Information in records under Part 9 of Schedule 22 to the Collection Regulations

A person who is liable to pay NRS excise levy on dried vine fruits for a month, and must keep records under Part 9 of Schedule 22 to the Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on dried vine fruits for the month; and
- (b) how much NRS excise levy was paid on dried vine fruits for the month.

Part 7—Levy on game animals

58 Meaning of expressions for Part

- (1) In this Part:

return means a return given to the Secretary under regulation 64.

- (3) An expression used in both this Part and Schedule 5 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.

59 Levy year (Collection Act, s 4(1)—definition of *levy year*)

- (1) The levy year for game animals is a financial year.

Note: **Financial year** means a period of 12 months commencing on 1 July—see *Acts Interpretation Act 1901*, s 22(1)(e).

- (2) For this Part and the Collection Act, the period beginning on 1 August 1998 and ending on 30 June 1999 is taken to be a levy year for game animals.

60 Processor is *producer* for Collection Act

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

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

61 Rate of NRS excise levy on game animals

- (1) For subclause 3(1) of Schedule 5 to the NRS Excise Levy Act, the rate of NRS excise levy on the processing of pigs is 25 cents per carcase.
- (2) For that subclause, the rate of NRS excise levy on the processing of kangaroos is 3.0 cents per carcase.

Note: The rates of NRS excise levy on other game animals are as follows (see subclause 3(1) of Schedule 5 to the NRS Excise Levy Act):

Class of game animal	Operative rate of levy	Maximum rate of levy
Goats	3 cents per carcase	40 cents per carcase
Other game animals	0 cents per carcase	40 cents per carcase

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62 When levy is due for payment (Collection Act, s 6)

NRS excise levy on a game animal for a month is due for payment on the last day for giving the Secretary a return for the month.

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

63 Who must give Secretary return

If in a month a producer processes a game animal on which NRS excise levy is payable, the producer must give the Secretary a return for the month.

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

64 What must be in return

- (1) A return must be in the form of a declaration, including a statement that the information in it is correct in every material detail.
- (2) A return must set out:
 - (a) the full name and business or residential address of the producer (not a post office box or bag address); and
 - (b) if the producer has a post office box or bag address—that address; and
 - (c) if the producer is a company—its Australian Company Number; and
 - (d) if the full name or business address of the processing establishment of which the producer is proprietor is different to that of the producer:
 - (i) the processing establishment's full name and business address (not a post office box or bag address); and
 - (ii) if the proprietor is a company—its Australian Company Number; and
 - (e) if the processing establishment has a post office box or bag address different to that of the producer—that address; and
 - (f) the month the return is for; and
 - (g) how many game animals on which NRS excise levy is payable were processed in the month, showing separately:
 - (i) how many pigs; and
 - (ii) how many goats; and
 - (iii) how many kangaroos; and
 - (iv) how many other game animals; and
 - (v) how many game animals in all; and
 - (h) how much NRS excise levy was payable on the animals, showing separately:
 - (i) how much on the pigs; and
 - (ii) how much on the goats; and
 - (iii) how much on the kangaroos; and
 - (iv) how much on the other game animals (if any); and
 - (v) the total on all the game animals; and
 - (i) how much NRS excise levy was paid on the animals, showing separately:

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- (i) how much on the pigs; and
- (ii) how much on the goats; and
- (iii) how much on the kangaroos; and
- (iv) how much on the other game animals (if any); and
- (v) the total on all the game animals.

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

- (3) However, if a producer processed no game animals of a particular kind in a month, a return by the producer for that month need not state that no animals of that kind were processed, or that no NRS excise levy was payable or paid on them.

65 When and how return must be given to Secretary

- (1) A return for a month must be given to the Secretary on or before the 28th day of the next month.

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

- (2) The return must be given to the Secretary by sending it to the Secretary's postal address.

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

The Secretary
Agriculture, Fisheries and Forestry – Australia
Locked Bag 4488
KINGSTON ACT 2604.

66 What records must be kept

- (1) A producer must keep a record for each month of:
 - (a) how many game animals on which NRS excise levy is payable are processed by the producer on each day of the month, showing separately:
 - (i) how many pigs; and
 - (ii) how many goats; and
 - (iii) how many kangaroos; and
 - (iv) how many other game animals; and
 - (b) how many game animals on which NRS excise levy is payable are processed by the producer during the month, showing separately:
 - (i) how many pigs; and
 - (ii) how many goats; and
 - (iii) how many kangaroos; and
 - (iv) how many other game animals.

Penalty: 10 penalty units.

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

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

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67 How long records must be retained

- (1) A person must retain records for a month:
 - (a) if the person gives the Secretary, within the time allowed by this Part to do so, a return for the month—for 5 years after the last day for giving the Secretary such a return; or
 - (b) in any other case—for 5 years after the day on which such a return is actually given to the Secretary.

Penalty: 10 penalty units.

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

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

68 Transitional—obligations about returns under former regulations

A person who, under the Primary Industries Levies and Charges Collection (National Residue Survey—Game Animals) Regulations (as in force on 2 July 1998), is required to lodge a return about a period that includes 1 and 2 July 1998 is taken to have complied with the requirement if the person includes the information required by those Regulations in a return given to the Secretary under this Part.

Part 8—Levy on grain legumes

69 Meaning of expressions for Part

- (1) An expression used in both this Part and Schedule 6 to the NRS Excise Levy Act has the same meaning in this Part as in that Schedule.
- (2) An expression used in both this Part and Schedule 19 to the Collection Regulations has the same meaning in this Part as in that Schedule.

69A Meaning of *eligible grain legumes*

For clause 1 of Schedule 6 to the NRS Excise Levy Act, *eligible grain legumes* means any of the following:

- (a) cow pea;
- (b) faba, or broad, bean;
- (c) lentil;
- (d) mung bean;
- (e) navy bean;
- (f) pigeon pea;
- (g) vetch.

70 Meaning of *value*

In Schedule 6 to the NRS Excise Levy Act and this Part:

value of leviable grain legumes has the meaning given in clause 2 of Schedule 12 to the *Primary Industries (Excise) Levies Regulations 1999*.

Note 1: Clause 1 of Schedule 6 to the NRS Excise Levy Act provides that *value* means the value as worked out in accordance with the Regulations.

Note 2: Clause 2 of Schedule 12 to the *Primary Industries (Excise) Levies Regulations 1999* is as follows:

2 What is the value of leviable grain legumes

- (1) In this clause:

grain legumes means leviable grain legumes.

- (2) For the definition of *value* in clause 1 of Schedule 12 to the Excise Levies Act, the value of grain legumes is:
 - (a) for grain legumes for sowing—the amount that would be the sale price of the grain legumes if they were not grain legumes for sowing and if they had been sold at the market price on the day the grain legumes were delivered as mentioned in paragraph 5(1)(a) of Schedule 12 to the Excise Levies Act; or

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- (b) for grain legumes in a pool—the amount of each payment made for the grain legumes; or
 - (c) in any other case:
 - (i) the sale price of the grain legumes according to the sales invoices or other sales documents for the grain legumes; or
 - (ii) if there are no sales invoices or other sales documents for the grain legumes—the amount that would be the sale price of the grain legumes if they had been sold at the market price on the day the grain legumes were delivered, or processed, as mentioned in subclause 5(1) of Schedule 12 to the Excise Levies Act.
- (3) The value of grain legumes is to be net of handling, storage, transport and f.o.b. costs.

Note 3: *Sale price* is taken not to include net GST—see regulation 3A of these Regulations and regulation 3A of the *Primary Industries (Excise) Levies Regulations 1999*.

71 Incorporation with Schedule 19 to the Collection Regulations

This Part is incorporated, and must be read as one, with Schedule 19 to the Collection Regulations.

Note: The operative rate of NRS excise levy on grain legumes is 0.015% (maximum rate 0.03%) of the value of the grain legumes—see subclause 6(1) of Schedule 6 to the NRS Excise Levy Act.

72 Rate of NRS excise levy for eligible grain legumes

For subclause 6(2) of Schedule 6 to the NRS Excise Levy Act, the rate of NRS excise levy for eligible grain legumes is 0.015% of the value of the legumes.

Note: Regulation number 73 intentionally not used.

74 When levy is due for payment (Collection Act, s 6)

NRS excise levy on leviable grain legumes is due for payment on the last day for lodging a quarterly return for the legumes under Schedule 19 to the Collection Regulations.

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

75 Information in returns under Schedule 19 to the Collection Regulations

A person who lodges a quarterly return under Schedule 19 to the Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the grain legumes the return is about, showing separately how much levy was payable on each kind of grain legume; and
- (b) how much NRS excise levy was paid on the legumes, showing separately how much levy was paid on each kind of grain legume.

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

76 Information in records under Schedule 19 to the Collection Regulations

A person who is liable to pay NRS excise levy on grain legumes for a quarter, and must keep records under Schedule 19 to the Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the grain legumes, showing separately how much levy was payable on each kind of grain legume; and
- (b) how much NRS excise levy was paid on the grain legumes, showing separately how much levy was paid on each kind of grain legume.

Part 9—Levies on honey and honey export

77 Meaning of expressions for Part 9

- (1) An expression used in both this Part and Schedule 3 to the NRS Customs Levy Act has the same meaning in this Part as in that Schedule.
- (2) An expression used in both this Part and Schedule 7 to the NRS Excise Levy Act has the same meaning in this Part as in that Schedule.
- (3) An expression used in both this Part and Schedule 21 to the Collection Regulations has the same meaning in this Part as in that Schedule.

78 Incorporation with Schedule 21 to the Collection Regulations

This Part is incorporated, and must be read as one, with Schedule 21 to the Collection Regulations.

78A Exemption from NRS excise levy on honey

- (1) For subclause 2(5) of Schedule 7 to the NRS Excise Levy Act, a producer of honey is exempt from levy imposed by clause 2 of that Schedule on honey sold in a financial year by the producer by prescribed sale if the total weight of:
 - (a) that honey; and
 - (b) any honey used by the producer in that year in the production of other goods;is more than 600 kilograms but not more than 1 500 kilograms.

Note: For other exemptions from this levy, see subclauses 2(2) to (4) of Schedule 7 to the NRS Excise Levy Act.

- (2) For subclause 3(5) of Schedule 7 to the NRS Excise Levy Act, a producer of honey is exempt from levy imposed by clause 3 of that Schedule on honey used by the producer in a financial year in the production of other goods if the total weight of:
 - (a) that honey; and
 - (b) any honey sold in that year by the producer by prescribed sale;is more than 600 kilograms but not more than 1 500 kilograms.

Note: For other exemptions from this levy, see subclauses 3(2) to (4) of Schedule 7 to the NRS Excise Levy Act.

79 Rate of NRS customs levy on honey

For clause 3 of Schedule 3 to the NRS Customs Levy Act, the rate of NRS customs levy on honey is 0.3 cents per kilogram.

80 Rate of NRS excise levy on honey

- (1) For subclause 4(1) of Schedule 7 to the NRS Excise Levy Act, the rate of NRS excise levy on honey for sale is 0.3 cents per kilogram.
- (2) For subclause 4(2) of Schedule 7 to the NRS Excise Levy Act, the rate of NRS excise levy on the use of honey in the production of other goods is 0.3 cents per kilogram.

81 When levy is due for payment (Collection Act, s 6)

- (1) NRS customs levy on the export of honey is due for payment on the last day for lodging a quarterly return, or, if the person that is liable to pay the levy is exempt from lodging quarterly returns, the annual return, for the export under Schedule 21 to the Collection Regulations.
- (2) NRS excise levy on honey is due for payment on the last day for lodging a quarterly return, or, if the person that is liable to pay the levy is exempt from lodging quarterly returns, the annual return, for the honey under Schedule 21 to the Collection Regulations.

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

82 Information in returns under Schedule 21 to the Collection Regulations

- (1) A person who lodges a return under Schedule 21 to the Collection Regulations must include in the return:
 - (a) to the extent that the return is about the export of honey—details of:
 - (i) how much NRS customs levy was payable on the export; and
 - (ii) how much NRS customs levy was paid on the export; and
 - (b) to the extent that the return is about honey sold or used in the production of other goods—details of:
 - (i) how much NRS excise levy was payable on the honey; and
 - (ii) how much NRS excise levy was paid on the honey.

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

83 Information in records under Schedule 21 to the Collection Regulations

- (1) A person who is liable to pay NRS customs levy on the export of honey for a month, and must keep records under Schedule 21 to the Collection Regulations, must include in the records details of:
 - (a) how much NRS customs levy was payable on each export of honey; and
 - (b) how much NRS customs levy was paid on each export of honey.
- (2) A person who is liable to pay NRS excise levy on honey for a month, and must keep records under Schedule 21 to the Collection Regulations, must include in the records details of:
 - (a) how much NRS excise levy was payable on the honey; and
 - (b) how much NRS excise levy was paid on the honey.

Part 10—Levy on horse slaughter

84 Meaning of expressions for Part

- (1) In this Part:

return means a return given to the Secretary under regulation 91.

- (3) An expression used in both this Part and Schedule 8 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.

85 Levy year (Collection Act, s 4(1)—definition of *levy year*)

- (1) The levy year for horse slaughter is a financial year.

Note: **Financial year** means a period of 12 months commencing on 1 July—see *Acts Interpretation Act 1901*, s 22(1)(e).

- (2) For this Part and the Collection Act, the period beginning on 1 August 1998 and ending on 30 June 1999 is taken to be a levy year for horse slaughter.

86 Producer, and proprietor etc of processing establishment, are *processors* for Collection Act

Paragraphs (a) and (b) of the definition of **processor** in subsection 4(1) of the Collection Act apply to horses.

87 Liability of processor as intermediary

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

88 Rate of NRS excise levy on slaughter of horses (NRS Excise Levy Act, Schedule 8, clause 2)

For clause 2 of Schedule 8 to the NRS Excise Levy Act, the rate of NRS levy on the slaughter of horses is \$5.00 per head.

89 When levy is due for payment (Collection Act, s 6)

NRS excise levy payable on horse slaughter is due for payment on the last day for giving the Secretary a return about the slaughter.

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

90 Owner of carcase is *producer* for Collection Act

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

- (a) horses are prescribed; and

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- (b) the person who owns the carcasses of the horses immediately after slaughter is taken to be the producer of the horses.

91 Who must give Secretary return

A processor who slaughters horses for human consumption during a month must give the Secretary a return about the slaughter for the month.

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

92 What must be in return

- (1) A return must be in the form of a declaration, including a statement that the information in it is correct in every material detail.
- (2) A return must set out:
 - (a) the full name and business or residential address of the processor (not a post office box or bag address); and
 - (b) if the processor has a post office box or bag address—that address; and
 - (c) if the processor is a company—its Australian Company Number; and
 - (d) the full name and business address of the abattoir where the horses were slaughtered (not a post office box or bag address); and
 - (e) if the abattoir has its own post office box or bag address—that address; and
 - (f) the month the return is for; and
 - (g) how many horses were slaughtered at the abattoir in the month, showing separately:
 - (i) how many horses in all were slaughtered in the month; and
 - (ii) how many of those horses were condemned or rejected by an inspector as unfit for human consumption; and
 - (iii) how many of those horses were not condemned or rejected; and
 - (h) how much NRS excise levy was payable on the horses not condemned or rejected; and
 - (i) how much NRS excise levy was paid on the horses not condemned or rejected.

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

93 When and how return must be given to Secretary

- (1) A return for a month must be given to the Secretary before the end of the 28th day of the next month.
- (2) The return must be given to the Secretary by sending it to the Secretary's postal address.

Note: For these Regulations, the Secretary's postal address is:
 The Secretary
 Agriculture, Fisheries and Forestry – Australia

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Locked Bag 4488
KINGSTON ACT 2604.

94 What records must be kept

- (1) A processor who slaughters horses in a month must keep a record of:
 - (a) how many horses were slaughtered by the processor on each day of the month; and
 - (b) how many of those horses were condemned or rejected by an inspector as unfit for human consumption on each day of the month; and
 - (c) how many horses were slaughtered by the processor during the month; and
 - (d) how many of those horses were condemned or rejected by an inspector as unfit for human consumption during the month; and
 - (e) the name and address of each person who owned 1 or more of the carcasses immediately after slaughter; and
 - (f) how much NRS excise levy was payable by each person; and
 - (g) how much NRS excise levy was payable on all the horses slaughtered in the month; and
 - (h) how much NRS excise levy was paid on all the horses slaughtered in the month.

Penalty: 10 penalty units.

- (2) If a person who owns a carcass immediately after slaughter is not the processor, the owner must give his or her name and address to the processor if the processor asks the owner in writing to do so.

Penalty: 5 penalty units.

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

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

95 How long records must be retained

- (1) A person must retain the records for a month:
 - (a) for 5 years after the last day for giving the Secretary a return for the month, if the person gives the Secretary such a return within the time allowed by this Part to do so; or
 - (b) in any other case—for 5 years after the day on which such a return is actually given to the Secretary.

Penalty: 10 penalty units.

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

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

96 Transitional—obligations about returns under former Regulations

A person who, under the Primary Industries Levies and Charges Collection (National Residue Survey—Horse Slaughter) Regulations (as in force on 2 July 1998), is required to lodge a return about a period that includes 1 and 2 July 1998 is taken to have complied with the requirement if the person includes the information required by those Regulations in a return given to the Secretary under this Part.

Part 11—Levies on horticultural products and horticultural products export

Division 1—Preliminary

97 Meaning of expressions for Part

- (1) An expression used in both this Part and Schedule 4 to the NRS Customs Levy Act has the same meaning in this Part as in the Schedule.
- (2) An expression used in both this Part and Schedule 9 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.

Division 2—Potatoes**98 Meaning of expressions for Division**

An expression used in both this Division and Part 14 of Schedule 22 to the Collection Regulations has the same meaning in this Division as in that Part.

99 Incorporation with Part 14 of Schedule 22 to the Collection Regulations

This Division is incorporated, and must be read as one, with Part 14 of Schedule 22 to the Collection Regulations.

Note 1: The operative rate of NRS excise levy on potatoes is \$0.00 (maximum rate 10 cents) per tonne—see clause 3 of Schedule 9 to the NRS Excise Levy Act.

Note 2: Regulation number 100 intentionally not used.

101 When levy is due for payment (Collection Act, s 6)

NRS levy imposed on potatoes is due for payment on the last day for lodging a return about the potatoes under Part 14 of Schedule 22 to the Collection Regulations.

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

102 Information in returns under Part 14 of Schedule 22 to the Collection Regulations

A person who lodges a return under Part 14 of Schedule 22 to the Collection Regulations must include in the return details of:

- (a) how much NRS excise levy is payable on the potatoes that the return is about; and
- (b) how much NRS excise levy has been paid on the potatoes.

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

103 Information in records under Part 14 of Schedule 22 to the Collection Regulations

A person who is liable to pay NRS excise levy on potatoes for a quarter, and must keep records under Part 14 of Schedule 22 to the Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the potatoes; and
- (b) how much NRS excise levy was paid on the potatoes.

Division 3—Onions

104 Meaning of expressions for Division

- (1) In this Division:

deal means sell, buy, process or export.

intermediary amount means an amount that a person is liable to pay for onions because of subsection 7(1), (2) or (3) of the Collection Act.

leviable onions means:

- (a) onions on which a person is, or may become, liable to pay NRS levy for the levy year; or
- (b) onions on which a person is, or may become, liable to pay an intermediary amount.

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

retail sale means a sale of onions by a producer, except:

- (a) to a buying agent or through a selling agent; or
- (b) to a first purchaser (including an exporter or a processor); or
- (c) to an exporting agent.

- (2) For this Division, the period beginning on 1 August 1998 and ending on 30 September 1998 is taken to be a quarter.

105 Levy year (Collection Act, s 4(1)—definition of *levy year*)

- (1) The levy year for onions is a calendar year.

Note: **Calendar year** means a period of 12 months commencing on 1 January—see *Acts Interpretation Act 1901*, s 22(1)(h).

- (2) For this Division and the Collection Act, the period beginning on 1 August 1998 and ending on 31 December 1998 is taken to be a levy year for onions.

106 Owner etc and exporter are *producers* for Collection Act

Onions are prescribed for paragraphs (b) and (g) of the definition of **producer** in subsection 4(1) of the Collection Act.

107 Liability of processor as intermediary

- (1) Paragraph 7(2)(b) of the Collection Act applies to onions.
- (2) Onions are prescribed for subsection 7(3) of the Collection Act.

108 Rate of NRS customs levy on onions

For clause 3 of Schedule 4 to the NRS Customs Levy Act, the rate of NRS customs levy on onions is 0 cents per tonne.

109 Rate of NRS excise levy on onions

For clause 4 of Schedule 9 to the NRS Excise Levy Act, the rate of NRS excise levy on onions is 0 cents per tonne.

110 When levy is due for payment (Collection Act, s 6)

- (1) NRS customs levy on onions exported from Australia is due for payment on the last day for giving the Secretary a quarterly return for the onions.
- (2) NRS excise levy on onions is due for payment on the last day for giving the Secretary a quarterly return for the onions.

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

111 Who must give Secretary quarterly return

- (1) A person who is liable to pay NRS levy, or an intermediary amount, because the person has dealt with onions in a quarter must give the Secretary a quarterly return for the quarter.
- (2) However, a person need not give the Secretary a quarterly return:
 - (a) if:
 - (i) the person has applied for exemption under regulation 113 for the year and the Secretary has not made a decision about the application; or
 - (ii) the Secretary has given the person an exemption under regulation 114 for the year, or has continued the person's exemption; or
 - (iii) the Secretary had to decide under regulation 115 whether to continue the person's exemption, and the Secretary has not continued the exemption; or
 - (b) for onions sold by a producer by retail sale.

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

112 Applications for exemptions from giving Secretary quarterly returns

A person may apply to the Secretary for exemption from the obligation to give the Secretary quarterly returns for a levy year if the person has reason to believe that the person will, or is likely to, deal with less than 1,250 tonnes of leviable onions in the levy year.

113 How to apply for exemption

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

Regulation 114

- (a) the applicant's full name and business or residential address (not the address of a post office box or bag); and
- (b) if the applicant has a post office box or bag address—that address; and
- (c) if the applicant is a company—its Australian Company Number; and
- (d) a statement:
 - (i) that the applicant is, or may become, liable to pay NRS levy on onions for the levy year; or
 - (ii) that the applicant is, or may become liable, to pay an intermediary amount for the levy year; and
- (e) a statement that the applicant believes that the applicant is, or may become, liable to pay NRS levy for the levy year on less than 1,250 tonnes of leviable onions.

114 Grant or refusal of exemption

Within 14 days after a person applies for exemption to the Secretary, the Secretary must:

- (a) decide whether to grant or refuse the application; and
- (b) tell the applicant, in writing, the decision.

115 Continuation of exemption

Within 14 days after a person who is exempt from giving the Secretary quarterly returns for a levy year gives the Secretary an annual return for the year, the Secretary must:

- (a) decide whether or not to continue the exemption for the following levy year; and
- (b) if the Secretary decides not to continue the exemption—tell the person, in writing, the decision.

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

When making a decision under regulation 114 or 115, the Secretary must take into account:

- (a) any information that is available to the Secretary about how much NRS levy, or an intermediary amount, the applicant concerned is likely to be liable to pay for the relevant levy year; and
- (b) the amount of NRS levy or intermediary amount payable by the applicant for the previous levy year.

117 Who must give Secretary annual return

- (1) A person must give the Secretary an annual return for a levy year if the person:
 - (a) is liable to pay NRS levy, or an intermediary amount, on onions for the levy year; and
 - (b) is referred to in paragraph 111(2)(a).

Regulation 118

Note: Paragraph 111(2)(a) is about persons who have applied for exemption but on whose application no decision has been made, and persons who are exempt from the obligation to make quarterly returns.

- (2) A producer who has sold onions by retail sale in a levy year must give the Secretary an annual return about the onions for the levy year.

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

118 What must be in return

- (1) A return must be in the form of a declaration, including a statement that the information in it is correct in every material detail.
- (2) A return must set out:
- (a) the full name and business or residential address of the person making the return (not a post office box or bag address); and
 - (b) if the person has a post office box or bag address—that address; and
 - (c) if the person is a company—its Australian Company Number; and
 - (d) the quarter or levy year the return is for; and
 - (e) how much onions (in tonnes) for export the person dealt with in the quarter or levy year (other than onions on which the person is not liable to pay NRS customs levy or an intermediary amount); and
 - (f) how much onions (in tonnes) the person dealt with, and is liable to pay NRS excise levy or an intermediary amount on, in the quarter or levy year; and
 - (g) how much NRS customs levy is payable on onions by the person for the quarter or levy year; and
 - (h) how much NRS excise levy is payable on onions by the person for the quarter or levy year; and
 - (i) how much is payable by the person as intermediary amount for the quarter or levy year, showing separately:
 - (i) intermediary amount on onions for export; and
 - (ii) intermediary amount on other onions; and
 - (j) how much NRS customs levy on onions was paid by the person for the quarter or levy year; and
 - (k) how much NRS excise levy on onions was paid by the person for the quarter or levy year; and
 - (l) how much was paid by the person as intermediary amount for the quarter or levy year, showing separately:
 - (i) intermediary amount on onions for export; and
 - (ii) intermediary amount on other onions.

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

119 When and how quarterly return must be given to Secretary

- (1) A person who must give the Secretary a return for a quarter must do so within 28 days after the end of the quarter.

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

- (2) If the Secretary tells a person that the Secretary has refused to grant the person an exemption, or continue the person's exemption for a levy year, the person must give the Secretary a quarterly return:

- (a) within 28 days of being told, for each quarter in the levy year that ended before the person was told; and
- (b) for each other quarter in the levy year, on or before the 28th day of the next month after the end of the quarter.

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

- (3) The return must be given to the Secretary by sending it to the Secretary's postal address.

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

The Secretary
Agriculture, Fisheries and Forestry – Australia
Locked Bag 4488
KINGSTON ACT 2604.

120 When and how annual return must be given to Secretary

- (1) A person who must give the Secretary an annual return for a levy year must do so on or before 28 February in the next levy year.

Note: For penalty, see s 24 of the Collection Act.

- (2) The return must be given to the Secretary by sending it to the Secretary's postal address.

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

The Secretary
Agriculture, Fisheries and Forestry – Australia
Locked Bag 4488
KINGSTON ACT 2604.

121 What records must be kept

- (1) A producer who, in a quarter or levy year, is liable to pay levy on onions must keep a record, for the quarter or levy year, of:
- (a) how much onions (in tonnes) the producer dealt with in the quarter or levy year; and
 - (b) how much NRS customs levy was payable on the export of onions; and
 - (c) how much NRS excise levy was payable on onions; and
 - (d) how much NRS customs levy was paid on the export of onions; and
 - (e) how much NRS excise levy was paid on onions; and
 - (f) the name and business or residential address of each other person with whom the producer dealt with onions (except by retail sale); and
 - (g) how much onions for export (in tonnes) the producer dealt with in the quarter or levy year; and

- (h) how much onions (in tonnes), other than onions for export, the producer dealt with (except by retail sale); and
 - (i) how much onions (in tonnes) the producer sold by retail sale.
- (2) A person referred to in section 7 of the Collection Act who is liable to pay an amount for onions must keep a record, for each quarter or levy year, of:
 - (a) how much onions (in tonnes) the person dealt with in the quarter or levy year; and
 - (b) any intermediary amount payable for the onions; and
 - (c) any intermediary amount paid for the onions; and
 - (d) the name and business or residential address of each other person with whom the person dealt with onions (except by retail sale); and
 - (e) how much onions for export (in tonnes) the person dealt with in the quarter or levy year; and
 - (f) how much onions (in tonnes) the person dealt with in the quarter or levy year, other than onions:
 - (i) for export; or
 - (ii) dealt with by retail sale; and
 - (g) how much onions (in tonnes) the person sold by retail sale in the quarter or levy year.
- (3) In recording a dealing for this regulation, the kind of dealing must be described.

122 How long records must be retained

- (1) A person must retain the records:
 - (a) if the person gives the Secretary a return for the quarter or levy year that the records are about within the time allowed by this Part to do so—for 5 years after the last day for giving the Secretary such a return; or
 - (b) in any other case—for 5 years after the day on which the return is actually given to the Secretary.

Penalty: 10 penalty units.

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

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

123 Review of decisions

- (1) Application may be made to the Administrative Appeals Tribunal for the review of a decision by the Secretary:
 - (a) to refuse to grant an exemption under regulation 114; or
 - (b) to refuse to continue an exemption under regulation 115.
- (2) Unless subsection 28(4) of the *Administrative Appeals Tribunal Act 1975* applies, a notice given under regulation 114 about a decision must include a statement to the effect that a person whose interests are affected by the decision may request a statement under section 28 of that Act.

Regulation 124

- (3) A failure to comply with subregulation (2) about a decision does not make the decision invalid.

124 Transitional—obligations about returns under former regulations

A person who, under the Primary Industries Levies and Charges Collection (National Residue Survey—Onion) Regulations (as in force on 2 July 1998), is required to lodge a return about a period that includes 1 and 2 July 1998 is taken to have complied with the requirement if the person includes the information required by those regulations in a return given to the Secretary under this Division.

Division 4—Apples and pears**125 Meaning of expressions for Division**

An expression used in both this Division and Part 3 of Schedule 22 to the Collection Regulations has the same meaning in this Division as in that Part.

126 Incorporation with Part 3 of Schedule 22 to the Collection Regulations

This Division is incorporated, and must be read as one, with Part 3 of Schedule 22 to the Collection Regulations.

Note 1: The operative rate of NRS customs levy on apples is 1 cent (maximum rate 1.1 cents) per box—see subclause 4(1) of Schedule 4 to the NRS Customs Levy Act.

Note 2: The operative rate of NRS customs levy on pears is 1 cent (maximum rate 1.1 cents) per box—see subclause 4(2) of Schedule 4 to the NRS Customs Levy Act.

Note 3: The operative and maximum rates of NRS excise levy on apples and pears are as set out in the following table (the subclauses are of Schedule 9 to the NRS Excise Levy Act):

Kind of apples or pears	Operative rate	Maximum rate	Subclause
Apples (other than juicing apples or processing apples)	1 cent per box	1.1 cents	5(1)
Pears (other than juicing pears or processing pears)	1 cent per box	1.1 cents	5(2)
Juicing apples	10 cents per tonne	60 cents per tonne	5(3)
Juicing pears	10 cents per tonne	60 cents per tonne	5(4)
Processing apples	20 cents per tonne	60 cents per tonne	5(5)
Processing pears	20 cents per tonne	60 cents per tonne	5(6)

Note 4: Regulation numbers 127 and 128 intentionally not used.

129 When levy is due for payment (Collection Act, s 6)

NRS levy imposed on apples or pears is due for payment on the last day for lodging a return for the apples or pears under Part 3 of Schedule 22 to the Collection Regulations.

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

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130 Information in returns under Part 3 of Schedule 22 to the Collection Regulations

A person who lodges a return under Part 3 of Schedule 22 to the Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the apples or pears that the return is about; and
- (b) how much NRS excise levy was paid on the apples or pears.

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

131 Information in records under Part 3 of Schedule 22 to the Collection Regulations

A person who is liable to pay NRS excise levy on apples or pears, and must keep records under Part 3 of Schedule 22 to the Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the apples or pears; and
- (b) how much NRS excise levy was paid on the apples or pears.

Division 5—Citrus fruits

132 Meaning of expressions for Division

An expression used in both this Division and Part 7 of Schedule 22 to the Regulations has the same meaning in this Division as in that Part.

133 Incorporation with Part 7 of Schedule 22 to the Collection Regulations

This Division is incorporated, and must be read as one, with Part 7 of Schedule 22 to the Collection Regulations.

Note 1: The operative rate of NRS excise levy on citrus is \$0.00 (maximum rate 60 cents) per tonne—see clause 6 of Schedule 9 to the NRS Excise Levy Act.

Note 2: Regulation number 134 intentionally not used.

135 When levy is due for payment (Collection Act, s 6)

NRS levy imposed on citrus fruits is due for payment on the last day for lodging a return for the fruits under Part 7 of Schedule 22 to the Collection Regulations.

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

136 Information in returns under Part 7 of Schedule 22 to the Collection Regulations

A person who lodges a return under Part 7 of Schedule 22 to the Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the citrus fruits that the return is about; and
- (b) how much NRS excise levy was paid on the fruits.

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

137 Information in records under Part 7 of Schedule 22 to the Collection Regulations

A person who is liable to pay NRS excise levy on citrus fruits, and must keep records under Part 7 of Schedule 22 to the Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the fruits; and
- (b) how much NRS excise levy was paid on the fruits.

Division 6—Table grapes

138 Meaning of expressions for Division

An expression used in both this Division and Schedule 20 to the Collection Regulations has the same meaning in this Division as in that Schedule.

139 Incorporation with Schedule 20 to the Collection Regulations

This Division is incorporated, and must be read as one, with Schedule 20 to the Collection Regulations.

Note 1: The operative rate of NRS excise levy on table grapes is \$0.00 (maximum rate 80 cents) per tonne—see clause 7 of Schedule 9 to the NRS Excise Levy Act.

Note 2: Regulation number 140 intentionally not used.

141 When levy is due for payment (Collection Act, s 6)

NRS levy imposed on table grapes is due for payment on the last day for lodging an annual return for the grapes under Schedule 20 to the Collection Regulations.

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

142 Information in returns under Schedule 20 to the Collection Regulations

A person who lodges an annual return under Schedule 20 to the Collection Regulations about prescribed goods (within the meaning of those Regulations) that include table grapes must include in the return details of:

- (a) how much NRS excise levy was payable on the table grapes; and
- (b) how much NRS excise levy was paid on the table grapes.

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

Note 2: Under the Grape Research Levy Collection Regulations, prescribed goods includes table grapes, other fresh grapes, dried grapes and grape juice.

143 Information in records under Schedule 20 to the Collection Regulations

A person who is liable to pay NRS excise levy on table grapes for a levy year, and must keep records under Schedule 20 to the Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the table grapes; and
- (b) how much NRS excise levy was paid on the table grapes.

Division 7—Stone fruit

144 Meaning of expressions for Division

An expression used in both this Division and Part 15 of Schedule 22 to the Collection Regulations has the same meaning in this Division as in that Part.

145 Incorporation with Part 15 of Schedule 22 to the Collection Regulations

This Division is incorporated, and must be read as one, with Part 15 of Schedule 22 to the Collection Regulations.

Note 1: The operative rate of NRS excise levy on stone fruit is \$0.00 (maximum rate 80 cents) per tonne—see clause 8 of Schedule 9 to the NRS Excise Levy Act.

Note 2: Regulation number 146 intentionally not used.

147 When levy is due for payment (Collection Act, s 6)

NRS levy on stone fruit is due for payment on the last day for lodging a return about the fruit under Part 15 of Schedule 22 to the Collection Regulations.

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

148 Information in returns under Part 15 of Schedule 22 to the Collection Regulations

A person who lodges a return under Part 15 of Schedule 22 to the Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the stone fruit that the return is about; and
- (b) how much NRS excise levy was paid on the stone fruit.

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

149 Information in records under Part 15 of Schedule 22 to the Collection Regulations

A person who is liable to pay NRS excise levy on stone fruit for a levy year, and must keep records under Part 15 of Schedule 22 to the Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the stone fruit; and
- (b) how much NRS excise levy was paid on the stone fruit.

Division 8—Macadamia nuts

150 Meaning of expressions for Division

An expression used in both this Division and Part 10 of Schedule 22 to the Collection Regulations has the same meaning in this Division as in that Part.

151 Incorporation with Part 10 of Schedule 22 to the Collection Regulations

This Division is incorporated, and must be read as one, with Part 10 of Schedule 22 to the Collection Regulations.

152 Macadamia nuts to be *eligible horticultural product*

- (1) Macadamia nuts are specified for the definition of *eligible horticultural products* in clause 1 of Schedule 4 to the NRS Customs Levy Act.
- (2) Macadamia nuts are specified for the definition of *eligible horticultural products* in clause 1 of Schedule 9 to the NRS Excise Levy Act.

153 Exemption from levy

- (1) Macadamia nuts are exempted from NRS customs levy if charge under Schedule 10 to the Customs Charges Act is not payable for the nuts.

Note: For when macadamia nuts are not subject to charge under that Act, see subclause 2(2) of Schedule 10 to that Act and clause 10.2 of Part 10 of Schedule 10 to the *Primary Industries (Customs) Charges Regulations 2000*.
- (2) Macadamia nuts are exempted from NRS excise levy if levy under Schedule 15 to the Excise Levies Act is not payable for the nuts.

Note: For when macadamia nuts are not subject to levy under that Act, see subclause 2(3) of Schedule 15 to that Act and clause 10.2 of Part 10 of Schedule 15 to the *Primary Industries (Excise) Levies Regulations 1999*.

154 Rate of NRS customs levy

For subclause 5(1) of Schedule 4 to the NRS Customs Levy Act, the rate of NRS customs levy on macadamia nuts is 0.63 of a cent per kilogram of dried kernels of macadamia nut.

- Note 1: The rate mentioned in this regulation is the operative rate. Subclause 5(2) of Schedule 4 to the NRS Customs Levy Act is as follows:
- ‘(2) If the Australian Statistician has published an average annual unit gross value in relation to a class of eligible horticultural products for the first 3 of the 4 immediately preceding financial years, the rate of National Residue Survey Levy imposed by this Schedule in the current financial year in relation to products in that class must not exceed 2% of the average of those values.’.
- Note 2: **Dried kernel** is defined for macadamia nuts in clause 10.2 of Schedule 22 to the Collection Regulations.

155 Rate of NRS excise levy

For subclause 9(1) of Schedule 9 to the NRS Excise Levy Act, the rate of NRS excise levy on macadamia nuts is 0.63 of a cent per kilogram of dried kernels of macadamia nut.

Note 1: The rate mentioned in this regulation is the operative rate. Subclause 9(2) of Schedule 9 to the NRS Excise Levy Act is as follows:

‘(2) If the Australian Statistician has published an average annual unit gross value in relation to a class of eligible horticultural products for the first 3 of the 4 immediately preceding financial years, the rate of National Residue Survey Levy imposed by this Schedule in the current financial year in relation to products in that class must not exceed 2% of the average of those values.’.

Note 2: **Dried kernel** is defined for macadamia nuts in clause 10.2 of Schedule 22 to the Collection Regulations.

156 When levy is due for payment (Collection Act, s 6)

- (1) NRS customs levy payable on macadamia nuts is due for payment on the last day for lodging a return for the nuts under Part 10 of Schedule 22 to the Collection Regulations.
- (2) NRS excise levy payable on macadamia nuts is due for payment on the last day for lodging a return for the nuts under Part 10 of Schedule 22 to the Collection Regulations.

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

157 Information in returns under Part 10 of Schedule 22 to the Collection Regulations

A person who lodges a return under Part 10 of Schedule 22 to the Collection Regulations must include in the return:

- (a) if the return relates to the export of macadamia nuts—details of:
 - (i) the amount of NRS customs levy payable by the person on the nuts; and
 - (ii) the amount of NRS customs levy paid by the person on the nuts; and
- (b) details of:
 - (i) the amount of any NRS excise levy payable by the producer on the nuts that the return is about; and
 - (ii) the amount of any NRS excise levy paid by the producer on the nuts.

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

158 Information in records under Part 10 of Schedule 22 to the Collection Regulations

- (1) A person who is liable to pay NRS customs levy on macadamia nuts for a return period, and must keep records under Part 10 of Schedule 22 to the Collection Regulations, must include in the records details of:
 - (a) how much NRS customs levy was payable on the nuts; and

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(b) how much NRS customs levy was paid on the nuts.

Note: ***Return period*** means:

- (a) for macadamia nuts dealt with before 1 January 2000—the period:
 - (i) beginning on 1 January and ending at the end of 30 June in a year; or
 - (ii) beginning on 1 July and ending at the end of 31 December in a year; or
- (b) for macadamia nuts dealt with on or after 1 January 2000—a calendar month.

(See clause 10.2 of Part 10 of Schedule 22 to the Collection Regulations.)

(2) A person who is liable to pay NRS excise levy on macadamia nuts for a return period, and must keep records under Part 10 of Schedule 22 to the Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the nuts; and
- (b) how much NRS excise levy was paid on the nuts.

Note 1: ***Return period*** means:

- (a) for macadamia nuts dealt with before 1 January 2000—the period:
 - (i) beginning on 1 January and ending at the end of 30 June in a year; or
 - (ii) beginning on 1 July and ending at the end of 31 December in a year; or
- (b) for macadamia nuts dealt with on or after 1 January 2000—a calendar month.

(See clause 10.2 of Part 10 of Schedule 22 to the Collection Regulations.)

Note 2: Regulation numbers 159–182 intentionally not used.

Part 12—Levy on laying chickens

183 Meaning of expressions for Part

- (1) An expression used in both this Part and Schedule 10 to the NRS Excise Levy Act has the same meaning in this Part as in that Schedule.
- (2) An expression used in both this Part and Schedule 23 to the Collection Regulations has the same meaning in this Part as in that Schedule.

184 Incorporation with Schedule 23 to the Collection Regulations

This Part is incorporated, and must be read as one, with Schedule 23 to the Collection Regulations.

Note 1: The operative rate of NRS excise levy on laying chickens is 0.4 cents (maximum rate 2 cents) per head—see clause 3 of Schedule 10 to the NRS Excise Levy Act.

Note 2: Regulation number 185 intentionally not used.

186 When levy is due for payment (Collection Act s 6)

NRS excise levy on laying chickens is due for payment on the last day for lodging a return for the chickens under Schedule 23 to the Collection Regulations.

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

187 Information in returns under Schedule 23 to the Collection Regulations

A producer who lodges a return under Schedule 23 to the Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the chickens that the return is about; and
- (b) how much NRS excise levy was paid on the chickens.

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

188 Information in records under Schedule 23 to the Collection Regulations

A person who is liable to pay NRS excise levy on laying chickens for a month, and must keep records under Schedule 23 to the Collection Regulations, must include in those records details of:

- (a) how much NRS excise levy was payable on the chickens; and
- (b) how much NRS excise levy was paid on the chickens.

Part 13—Levy on livestock slaughter

Division 1—Preliminary

189 Meaning of expressions for Part

An expression used in both this Part and Schedule 11 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.

Division 2—Buffalo

190 Meaning of expressions for Division

An expression used in both this Division and Schedule 4 to the Collection Regulations has the same meaning in this Division as in that Schedule.

191 Incorporation with Schedule 4 to the Collection Regulations

This Division is incorporated, and must be read as one, with Schedule 4 to the Collection Regulations.

Note 1: The operative and maximum rates of NRS excise levy on buffalo slaughter are \$5.00 per head—see clause 2 of Schedule 11 to the NRS Excise Levy Act.

Note 2: Regulation number 192 intentionally not used.

193 When levy is due for payment (Collection Act, s 6)

NRS excise levy on the slaughter of buffaloes is due for payment on the last day for lodging a return for the buffaloes under Schedule 4 to the Collection Regulations.

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

194 Information in returns under Schedule 4 to the Collection Regulations

A person who lodges a return about buffalo slaughter under Schedule 4 to the Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the slaughter; and
- (b) how much NRS excise levy was paid on the slaughter.

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

195 Information in records under Schedule 4 to the Collection Regulations

A person who is liable to pay NRS excise levy on the slaughter of buffalo for a month, and must keep records under Schedule 4 to the Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the slaughter; and
- (b) how much NRS excise levy was paid on the slaughter.

196 Transitional—obligations about returns under the *Primary Industries Levies and Charges Collection (Buffalo, Cattle and Live-stock) Regulations 1998*

A person who is required, under subregulation 13(3) of the *Primary Industries Levies and Charges Collection (Buffalo, Cattle and Live-stock) Regulations 1998* (as in force on 2 July 1998), to include information in a return about a period that includes 1 and 2 July 1998, is taken to have complied with the requirement if the person includes the information required by that subregulation in a return given to the Secretary under this Division.

Division 3—Deer

197 Meaning of expressions for Division

An expression used in both this Division and Schedule 12 to the Collection Regulations has the same meaning in this Division as in the Schedule.

198 Definitions for Schedule 11 to NRS Excise Levy Act

- (1) For clause 3 of Schedule 11 to the NRS Excise Levy Act:

dressed carcass of a slaughtered deer has the meaning given by clause 2 of Schedule 7 to the Excise Levies Regulations.

Note: Under that clause, ***dressed carcass*** of a slaughtered deer means the body of the deer after:

- (a) bleeding; and
- (b) skinning; and
- (c) the removal of the internal digestive, respiratory, excretory, reproductive and circulatory organs; and
- (d) minimum trimming (as required by the appropriate inspecting authority under any law of the Commonwealth, or of a State or Territory) for the carcass to be passed as being fit for human consumption; and
- (e) the removal of:
 - (i) the head (severed between the occipital bone and the first cervical vertebra); and
 - (ii) the feet (severed between the knee joint (carpus and metacarpus) and the hock joint (tarsus and metatarsus)); and
 - (iii) so much of the tail as is longer than 5 coccygeal vertebrae; and
 - (iv) the thick skirt (by separating the connective tissue as close to the bodies of the lumbar vertebrae as possible); and
 - (v) the kidney, the kidney knob and the pelvic channel fat; and
 - (vi) in the case of a doe—the udder, or the udder and the cod fat; and
 - (vii) in the case of a stag—the penis and testes.

- (2) For the definition of ***cold dressed carcass weight*** in clause 3 of Schedule 11 to the NRS Levy Act, the cold dressed carcass weight of a slaughtered deer is determined in the way specified in clause 1 of Schedule 7 to the Excise Levies Regulations.

Note: That is, by weighing the dressed carcass 2 hours or more after slaughter.

- (3) For the definition of ***hot dressed carcass weight*** in that clause, the hot dressed carcass weight of a slaughtered deer is determined in the way specified in clause 3 of Schedule 7 to the Excise Levies Regulations.

Note: That is, by weighing the dressed carcass within 2 hours after slaughter.

199 Incorporation with Schedule 12 to the Collection Regulations

This Division is incorporated, and must be read as one, with Schedule 12 to the Collection Regulations.

200 Rate of NRS excise levy on deer slaughter

For paragraphs 3(1)(a), (b) and (c) of Schedule 11 to the NRS Excise Levy Act, the rate of NRS excise levy on the slaughter of deer is:

- (a) if the cold dressed carcase weight of the slaughtered deer is determined—6 cents per kilogram of that weight; or
- (b) if the hot dressed carcase weight of the slaughtered deer is determined—6 cents per kilogram of that weight; or
- (c) if neither the cold dressed carcase weight nor the hot dressed carcase weight of the slaughtered deer is determined—\$2.40 per deer.

201 When levy is due for payment (Collection Act s 6)

NRS excise levy on deer slaughter for a month is due for payment on the last day for lodging a return for the month under Schedule 12 to the Collection Regulations.

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

202 Information in returns under Schedule 12 to the Collection Regulations

A person who lodges a return under Schedule 12 to the Collection Regulations for a month must include in the return details of:

- (a) how much NRS excise levy was payable on the slaughter of deer that the return is about; and
- (b) how much NRS excise levy was paid on the slaughter.

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

203 Information in records under Schedule 12 to the Collection Regulations

A person who is liable to pay NRS excise levy on the slaughter of deer for a month, and must keep records under Schedule 12 to the Collection Regulations in respect of the month, must include in the records details of:

- (a) how much NRS excise levy was payable on the slaughter; and
- (b) how much NRS excise levy was paid on the slaughter.

Division 4—Pigs

204 Meaning of expressions for Division

An expression used in both this Division and Schedule 31 to the Collection Regulations has the same meaning in this Division as in the Schedule.

205 Incorporation with Schedule 31 to the Collection Regulations

This Division is incorporated, and must be read as one, with Schedule 31 to the Collection Regulations.

206 Rate of NRS excise levy on pig slaughter

For clause 4 of Schedule 11 to the NRS Excise Levy Act, the NRS excise levy imposed on the slaughter of pigs is 17.5 cents per head.

207 When levy is due for payment (Collection Act s 6)

NRS excise levy on pig slaughter for a month is due for payment on the last day for lodging a return for the month under Schedule 31 to the Collection Regulations.

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

208 Information in returns under Schedule 31 to the Collection Regulations

A person who lodges a return for a month under Schedule 31 to the Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the slaughter of pigs that the return is about; and
- (b) how much NRS excise levy was paid on the slaughter.

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

209 Information in records under Schedule 31 to the Collection Regulations

A person who is liable to pay NRS excise levy on the slaughter of pigs for a month, and must keep records under Schedule 31 to the Collection Regulations in respect of the month, must include in the records details of:

- (a) how much NRS excise levy was payable on the slaughter; and
- (b) how much NRS excise levy was paid on the slaughter.

Part 14—Levy on meat chickens

210 Meaning of expressions for Part

- (1) An expression used in both this Part and Schedule 12 to the NRS Excise Levy Act has the same meaning in this Part as in that Schedule.
- (2) An expression used in both this Part and Schedule 28 to the Collection Regulations has the same meaning in this Part as in that Schedule.

211 Incorporation with Schedule 28 to the Collection Regulations

This Part is incorporated, and must be read as one, with Schedule 28 to the Collection Regulations.

Note 1: The operative rate of NRS excise levy on meat chickens is 0.02 cents (maximum rate 0.06 cents) per head—see clause 3 of Schedule 12 to the NRS Excise Levy Act.

Note 2: Regulation number 212 intentionally not used.

213 When levy is due for payment (Collection Act s 6)

NRS excise levy payable on meat chickens is due for payment on the last day for lodging a return for the chickens under Schedule 28 to the Collection Regulations.

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

214 Information in returns under Schedule 28 to the Collection Regulations

A producer who lodges a return under Schedule 28 to the Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the meat chickens that the return is about; and
- (b) how much NRS excise levy was paid on the chickens.

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

215 Information in records under Schedule 28 to the Collection Regulations

A person who is liable to pay NRS excise levy on meat chickens for a month, and must keep records under Schedule 28 to the Collection Regulations, must include in those records details of:

- (a) how much NRS excise levy was payable on the chickens; and
- (b) how much NRS excise levy was paid on the chickens.

Part 15—Levy on oilseeds

216 Meaning of expressions for Part

- (1) An expression used in both this Part and Schedule 13 to the NRS Excise Levy Act has the same meaning in this Part as in that Schedule.
- (2) An expression used in both this Part and Schedule 29 to the Collection Regulations has the same meaning in this Part as in that Schedule.

216A Meaning of *eligible oilseeds*

For clause 1 of Schedule 13 to the NRS Excise Levy Act, *eligible oilseeds* means any of the following:

- (a) linseed;
- (b) safflower;
- (c) soybean;
- (d) sunflower.

217 Meaning of *value*

In Schedule 13 to the NRS Excise Levy Act and this Part:

value of leviable oilseeds has the meaning given in clause 2 of Schedule 20 to the *Primary Industries (Excise) Levies Regulations 1999*.

Note 1: Clause 1 of Schedule 13 to the NRS Excise Levy Act provides that *value* means the value as worked out in accordance with the regulations.

Note 2: Clause 2 of Schedule 20 to the *Primary Industries (Excise) Levies Regulations 1999* is as follows:

2 What is the value of leviable oilseeds

- (1) In this clause:

oilseeds means leviable oilseeds.

- (2) For the definition of *value* in clause 1 of Schedule 20 to the Excise Levies Act, the value of oilseeds is:
 - (a) for oilseeds for sowing—the amount that would be the sale price of the oilseeds if they were not oilseeds for sowing and if they had been sold at the market price on the day the oilseeds were delivered as mentioned in paragraph 6(2)(a) of Schedule 20 to the Excise Levies Act; or
 - (b) for oilseeds in a pool—the amount of each payment made for the oilseeds; or
 - (c) in any other case:

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- (i) the sale price of the oilseeds according to the sales invoices or other sales documents for the oilseeds; or
 - (ii) if there are no sales invoices or other sales documents for the oilseeds—the amount that would be the sale price of the oilseeds if they had been sold at the market price on the day the oilseeds were delivered, or processed, as mentioned in subclause 6(2) of Schedule 20 to the Excise Levies Act.
- (3) The value of oilseeds is to be net of handling, storage, transport and f.o.b. costs.

Note 3: **Sale price** is taken not to include net GST—see regulation 3A of these Regulations and regulation 3A of the *Primary Industries (Excise) Levies Regulations 1999*.

218 Incorporation with Schedule 29 to the Collection Regulations

This Part is incorporated, and must be read as one, with Schedule 29 to the Collection Regulations.

Note 1: The operative rate of NRS excise levy on canola is 0.015% (maximum rate 0.03%) of its value—see subclause 6(1) of Schedule 13 to the NRS Excise Levy Act.

Note 2: There is no rate of NRS excise levy on oilseeds other than canola, but a rate can be set by the regulations—the maximum rate is 0.03% of the value of the oilseeds.

219 Rate of NRS levy for eligible oilseeds

For subclause 6(2) of Schedule 13 to the NRS Excise Levy Act, the rate of NRS excise levy for eligible oilseeds is 0.015% of the value of the oilseeds.

220 When levy is due for payment (Collection Act, s 6)

NRS excise levy on leviable oilseeds is due for payment on the last day for lodging a quarterly return about the oilseeds under Schedule 29 to the Collection Regulations.

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

221 Information in returns under Schedule 29 to the Collection Regulations

A person who lodges a quarterly return under Schedule 29 to the Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the oilseeds that the return is about; and
- (b) how much NRS excise levy was paid on the oilseeds.

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

222 Information in records under Schedule 29 to the Collection Regulations

A person who is liable to pay NRS excise levy on oilseeds for a quarter, and must keep records under Schedule 29 to the Collection Regulations, must include in the records details of:

- (a) how much NRS excise levy was payable on the oilseeds; and

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(b) how much NRS excise levy was paid on the oilseeds.

Part 16—Levy on ratite slaughter

223 Meaning of expressions for Part

- (1) In this Part:

monthly return means a return under regulation 232.

- (3) An expression used in both this Part and Schedule 14 to the NRS Excise Levy Act has the same meaning in this Part as in the Schedule.

224 Levy year (Collection Act, s 4(1)—definition of *levy year*)

- (1) The levy year for ratite slaughter is a financial year.

Note: **Financial year** means a period of 12 months commencing on 1 July—see Acts Interpretation Act 1901, s 22(1)(e).

- (2) For this Part and the Collection Act, the period beginning on 1 August 1998 and ending on 30 June 1999 is taken to be a levy year for ratite slaughter.

225 Producer, and proprietor of processing establishment etc, are *processor* for Collection Act

Paragraphs (a) and (b) of the definition of *processor* in subsection 4(1) of the Collection Act apply to ratites.

226 Owner at time of slaughter is *producer* for Collection Act

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

227 Liability of processor as intermediary

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

228 Rate of NRS excise levy on slaughter of ostriches (NRS Excise Levy Act, Schedule 14, subclause 3(2))

The rate of NRS excise levy on the slaughter of ostriches is \$1.25 per head.

Note: The NRS Excise Levy Act allows the regulations to prescribe levy rates for ratites (maximum \$5.00 per head)—see subclauses 3(1) and (2) of Schedule 14 to that Act. At present, rates are prescribed only for ostriches and emus.

229 Rate of NRS excise levy on slaughter of emus (NRS Excise Levy Act, Schedule 14, subclause 3(1))

The rate of NRS excise levy on the slaughter of emus is \$2.00 per head.

Regulation 230

230 When levy is due for payment (Collection Act, s 6)

NRS excise levy payable on the slaughter of ratites is due for payment on the last day for giving the Secretary a monthly return for the slaughter.

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

231 Who must give return to Secretary

A processor who, in a month, slaughters ratites for which levy is payable must give the Secretary a return for the month.

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

232 What must be in return

- (1) A return must be in the form of a declaration, including a statement that the information in it is correct in every material detail.
- (2) A return must set out:
 - (a) the full name and business or residential address (not a post office box or bag address) of:
 - (i) the processor; and
 - (ii) the abattoir; and
 - (b) if the processor or the abattoir has a post office box or bag address—that address; and
 - (c) the Australian Business Number (ABN), if any, of the processor and the proprietor of the abattoir; and
 - (d) if the processor is a company and does not have an ABN, its Australian Company Number; and
 - (e) if the proprietor of the abattoir is a company and does not have an ABN, its Australian Company Number; and
 - (f) for each kind of ratite, the following details for the month:
 - (i) the number slaughtered;
 - (ii) the number of carcasses that were condemned or rejected by an inspector as unfit for human consumption;
 - (iii) the number slaughtered on which levy was payable; and
 - (g) how much NRS excise levy was payable on all ratites slaughtered.

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

233 When and how return must be given to Secretary

- (1) A return for a month must be given to the Secretary on or before the 28th day of the next month.

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

- (2) The return must be given to the Secretary by sending it to the Secretary's postal address.

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

Regulation 234

The Secretary
 Agriculture, Fisheries and Forestry – Australia
 Locked Bag 4488
 KINGSTON ACT 2604.

234 What records must be kept

- (1) A processor that must give the Secretary a return under this Part must keep records for each abattoir, for each month, setting out:
 - (a) for each day in the month:
 - (i) how many ratites of each kind were slaughtered; and
 - (ii) how many of them were condemned or rejected by an inspector as unfit for human consumption; and
 - (b) for the month:
 - (i) how many ratites of each kind were slaughtered; and
 - (ii) how many of them were condemned or rejected by an inspector as unfit for human consumption; and
 - (c) the name and address of each person who owned 1 or more of the ratites when it was, or they were, slaughtered; and
 - (d) how much NRS excise levy was payable by each such person; and
 - (e) how much NRS excise levy was paid by each such person; and
 - (f) how much NRS excise levy was payable on all ratites slaughtered.

Penalty: 10 penalty units.

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

Penalty: 5 penalty units.

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

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

235 How long records must be retained

- (1) A person must retain the records:
 - (a) if the person gives the Secretary a return for the month to which the records relate within the time allowed by this Part to do so—for 5 years after the last day for giving the Secretary such a return; or
 - (b) in any other case—for 5 years after the day on which the return is actually given to the Secretary.

Penalty: 10 penalty units.

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

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

Regulation 236

236 Transitional—obligations about returns under former regulations

A person who, under the Primary Industries Levies and Charges Collection (National Residue Survey—Ratite Slaughter) Regulations (as in force on 2 July 1998), is required to lodge a return about a period that includes 1 and 2 July 1998 is taken to have complied with the requirement if the person includes the information required by those Regulations in a return given to the Secretary under this Part.

Part 17—Levies on sheep, lambs and goats transactions etc and sheep, lambs and goats export

237 Meaning of expressions for Part

- (1) An expression used in both this Part and Schedule 5 to the NRS Customs Levy Act has the same meaning in this Part as in that Schedule.
- (2) An expression used in both this Part and Schedule 15 to the NRS Excise Levy Act has the same meaning in this Part as in that Schedule.
- (3) An expression used in both this Part and Schedule 25 to the Collection Regulations (for NRS customs levy) or Schedule 27 to the Collection Regulations (for NRS excise levy) has the same meaning in this Part as in that Schedule.

238 Incorporation with Schedules 25 and 27 to the Collection Regulations

This Part is incorporated, and must be read as one, with Schedule 25 to the Collection Regulations (for NRS customs levy) and Schedule 27 to the Collection Regulations (for NRS excise levy).

238A Value

- (1) For regulation 239:

value per head of sheep or lambs being exported is taken to be the free-on-board value per head of the sheep or lambs.
- (2) However, if the amount that would, but for this subregulation, be the value of an animal is not an integer multiple of 10 cents:
 - (a) the value is rounded to the nearest integer multiple of 10 cents; and
 - (b) if the last digit of that amount is the number 5, the value is rounded to the next higher integer multiple of 10 cents.

239 Rate of NRS customs levy on export of sheep and lambs (NRS Customs Levy Act, Sch 5, cl 3)

- (1) For the export of sheep or lambs valued at less than \$5 per head, the rate of levy on each head of sheep or lambs for subclause 3(1) of Schedule 5 to the NRS Customs Levy Act is \$0.
- (2) For the export of sheep valued at not less than \$5, and not more than \$10, per head, the rate of levy on each head of sheep for subclause 3(1) of Schedule 5 to the NRS Customs Levy Act is 0.0018 multiplied by the value of the sheep.

Regulation 239AA

- (3) For the export of sheep valued at more than \$10 per head, the rate of levy for subclause 3(1) of Schedule 5 to the NRS Customs Levy Act is 1.8 cents per head of sheep.

Note: These are the operative rates of levy. The maximum rate of levy is 8 cents per head for sheep—see subclause 3(1) of Schedule 5 to the NRS Customs Levy Act.

- (4) For the export of lambs valued at not less than \$5, and not more than \$75, per head, the rate of levy on each head of lambs for subclause 3(1) of Schedule 5 to the NRS Customs Levy Act is 0.0010666666 multiplied by the value of the lamb.

- (5) For the export of lambs valued at more than \$75 per head, the rate of levy for subclause 3(1) of Schedule 5 to the NRS Customs Levy Act is 8 cents per head of lambs.

Note: These are the operative rates of levy. The maximum rate of levy is 8 cents per head for lambs—see subclause 3(1) of Schedule 5 to the NRS Customs Levy Act.

239AA Rate of NRS customs levy on export of goats (NRS Customs Levy Act, Sch 5, cl 3)

For subclause 3(2) of Schedule 5 to the NRS Customs Levy Act, the rate of levy for the export of goats is 6 cents per head of goats.

Note: This is the operative rate of levy. The maximum rate of levy is 8 cents per head—see subclause 3(2) of Schedule 5 to the NRS Customs Levy Act.

239A Sale price

- (1) For paragraph 239B(a) and regulations 240 and 241:

hot carcase weight of a carcase means the weight of the carcase within 2 hours after slaughter.

non-carcase material means the skin, fleece, offal and other by-products of the carcase that are sold or supplied to a buyer or buyers.

sale includes the sale of live-stock together with the sale of real property.

sale price of an animal means:

- (a) the price per head stated for the transaction; or
- (b) if the price stated for the transaction is a live-weight sale price per kilogram—that price multiplied by the weight of the animal in kilograms; or
- (c) if the price stated for the transaction is a hot carcase weight sale price per kilogram and that price includes the recovery value of the non-carcase material—that price multiplied by the animal's hot carcase weight in kilograms; or
- (d) if the price stated for the transaction is a hot carcase weight sale price per kilogram and that price does not include the recovery value of the non-carcase material—the sum of:

Regulation 239B

- (i) the price multiplied by the animal's hot carcase weight in kilograms; and
- (ii) the amount identified as the recovery value of the non-carcase material.

Note: **Sale price** is taken not to include net GST—see regulation 3A of these Regulations.

- (2) However, if the amount that would, but for this subregulation, be the sale price of an animal is not an integer multiple of 10 cents:
 - (a) the sale price is rounded to the nearest integer multiple of 10 cents; and
 - (b) if the last digit of that amount is the number 5, the sale price is rounded to the next higher integer multiple of 10 cents.

239B When NRS excise levy is not imposed

- (1) For paragraph 2(2)(f) of Schedule 15 to the NRS Excise Levy Act, NRS excise levy is not imposed:
 - (a) on a sale of sheep or lambs if the sale price of the sheep or lambs is less than \$5 per head; or
 - (b) on the slaughter of live-stock for consumption by:
 - (i) the owner of the live-stock; or
 - (ii) members of the owner's family; or
 - (iii) the owner's employees.
- (2) For paragraph 2(2)(f) of Schedule 15 to the NRS Excise Levy Act, NRS excise levy is not imposed on a transaction in the following circumstances:
 - (a) the transaction was entered into during the period starting on 23 February 2009 and ending at the end of 27 February 2009;
 - (b) the proceeds from the transaction have been donated to a fund or organisation endorsed by the Australian Taxation Office to receive tax deductible gifts;
 - (c) an amount equivalent to the amount of levy that would have been imposed on the transaction if this subregulation did not apply has also been donated to the fund or organisation;
 - (d) the donation is to be used to assist the 2009 Victorian bushfire victims or the 2009 North Queensland flood victims.

240 Rate of NRS excise levy on sheep and lamb sales (NRS Excise Levy Act, Sch 15, cl 3)

- (1) For a sale of sheep in which the sale price of the sheep is not less than \$5, and not more than \$10, per head, the rate of levy on each head of sheep for paragraph 3(1)(a) of Schedule 15 to the NRS Excise Levy Act is 0.0018 multiplied by the sale price of the sheep.

Note 1: NRS excise levy is not imposed on a sale of sheep if the sale price per head of the sheep is less than \$5 per head—see paragraph 239B(a).

Note 2: The rate mentioned in subregulation (1) is the operative rate. The maximum rate is 8 cents per head—see subclause 3(1) of Schedule 5 to the NRS Excise Levy Act.

Regulation 241

- (2) For a sale of lambs in which the sale price of the lambs is not less than \$5, and not more than \$75, per head, the rate of levy on each head of lambs for paragraph 3(1)(a) of Schedule 15 to the NRS Excise Levy Act is 0.0010666666 multiplied by the sale price of the lamb.

Note 1: NRS excise levy is not imposed on a sale of lambs if the sale price per head of the lambs is less than \$5 per head—see paragraph 239B(a).

Note 2: The rate mentioned in subregulation (2) is the operative rate. The maximum rate is 8 cents per head—see subclause 3(1) of Schedule 15 to the NRS Excise Levy Act.

Note 3: During the period 1 July 2000 to 15 November 2001 (inclusive) the rate of levy prescribed by subregulation (2) was halved—see subregulation 240(3), as in force on 15 November 2001.

- (4) Subregulation (1) or (2) does not apply to a sale of sheep or lambs if no sale price is stated in the transaction for the sheep or lambs concerned.

241 Rate of NRS excise levy on other sheep and lamb transactions etc (NRS Excise Levy Act, Sch 15, cl 3)

- (1) The rate for subclause 3(1) of Schedule 15 to the NRS Excise Levy Act is 1.8 cents per head for:
- (a) a sheep transaction to which subregulation 240(1) does not apply; or
 - (b) a delivery or slaughter of sheep mentioned in paragraph 2(1)(b), (c) or (d) of that Schedule.
- (2) For a sale of lambs in which the sale price of the lambs is more than \$75 per head, the rate of levy for paragraph 3(1)(a) of Schedule 15 to the NRS Excise Levy Act is 8 cents per head.
- (3) For paragraph 3(1)(b) of Schedule 15 to the NRS Excise Levy Act, the rate of levy for a delivery or slaughter of lambs mentioned in paragraph 2(1)(b), (c) or (d) of that Schedule is 4.7 cents per head.

Note: During the period 1 September 1999 to 15 November 2001 (inclusive) the rate of levy prescribed by this regulation on certain lamb transactions and on a delivery or slaughter of lambs mentioned in paragraph 2(1)(b), (c) or (d) of Schedule 15 to the NRS Excise Levy Act was halved—see subregulation 241(3), as in force on 15 November 2001.

242 Rate of NRS excise levy on goat transactions (NRS Excise Levy Act, Sch 15, cl 3)

For subclause 3(2) of Schedule 15 to the NRS Excise Levy Act, the rate of levy for a transaction by which the ownership of goats is transferred, or for a delivery or slaughter of goats, is 6 cents per head of goats.

Note 1: This is the operative rate of levy. The maximum rate of levy is 8 cents per head—see subclause 3(2) of Schedule 15 to the NRS Excise Levy Act.

Note 2: Regulation numbers 243–246 intentionally not used.

247 When levy is due for payment (Collection Act s 6)

- (1) NRS customs levy payable on the export of sheep, lambs or goats is due for payment on the last day for lodging a return about the export under Schedule 25 to the Collection Regulations.
- (2) NRS excise levy on a transaction about sheep, lambs or goats, is due for payment on the last day for lodging a return about the transaction under Schedule 27 to the Collection Regulations.

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

248 Information in returns under Schedules 25 and 27 to the Collection Regulations

- (1) A person who lodges a return under Schedule 25 to the Collection Regulations about the export of sheep must include in the return details of:
 - (a) how much NRS customs levy was payable on the export of the sheep; and
 - (b) how much NRS customs levy was paid on the export.
- (2) A person who lodges a return under Schedule 25 to the Collection Regulations about the export of lambs must include in the return details of:
 - (a) how much NRS customs levy was payable on the export of the lambs; and
 - (b) how much NRS customs levy was paid on the export.
- (3) A person who lodges a return under Schedule 25 to the Collection Regulations about the export of goats must include in the return details of:
 - (a) how much NRS customs levy was payable on the export of the goats; and
 - (b) how much NRS customs levy was paid on the export.
- (4) A person who lodges a return under Schedule 27 to the Collection Regulations that relates to transactions about sheep, lambs or goats must include in the return a statement of:
 - (a) how much NRS excise levy was payable on:
 - (i) any transaction by which the ownership of sheep was transferred; and
 - (ii) any delivery of sheep to a processor; and
 - (iii) the slaughter of sheep purchased by a processor and held for longer than 30 days before slaughter; and
 - (iv) any other slaughter of sheep; and
 - (b) how much NRS excise levy was paid on each such transaction, delivery and slaughter; and
 - (c) how much NRS excise levy was payable on:
 - (i) any transaction by which the ownership of lambs was transferred; and
 - (ii) any delivery of lambs to a processor; and
 - (iii) the slaughter of lambs purchased by a processor and held for longer than 30 days before slaughter; and
 - (iv) any other slaughter of lambs; and

Regulation 249

- (d) how much NRS excise levy was paid on each such transaction, delivery and slaughter; and
- (e) how much NRS excise levy was payable on:
 - (i) any transaction by which the ownership of goats was transferred; and
 - (ii) any delivery of goats to a processor; and
 - (iii) the slaughter of goats purchased by a processor and held for longer than 30 days before slaughter; and
 - (iv) any other slaughter of goats; and
- (f) how much NRS excise levy was paid on each such transaction, delivery or slaughter; and
- (g) how much NRS excise levy was payable on all such transactions, deliveries and slaughter; and
- (h) how much NRS excise levy was paid on all such transactions, deliveries and slaughter.

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

249 Information in records under Schedules 25 and 27 to the Collection Regulations

- (1) A person who is liable to pay NRS customs levy on the export of sheep, lambs or goats for a month or year, and must keep records under Schedule 25 to the Collection Regulations, must include in the records details of:
 - (a) how much NRS customs levy was payable on each export; and
 - (b) how much NRS customs levy was paid on each export.
- (2) A person who is liable to pay NRS excise levy on a transaction in sheep, lambs or goats, or the delivery or slaughter of sheep, lambs or goats for a month or year, and must keep records under Schedule 27 to the Collection Regulations, must include in the records details of:
 - (a) how much NRS excise levy was payable on each transaction, delivery or slaughter; and
 - (b) how much NRS excise levy was paid on each transaction, delivery or slaughter.

250 Transitional—obligations about returns under the *Primary Industries Levies and Charges Collection (Buffalo, Cattle and Live-stock) Regulations 1998*

A person who is required, under subregulation 71(3), 73(2), 75(2), 80(3) or 82(2) of the *Primary Industries Levies and Charges Collection (Buffalo, Cattle and Live-stock) Regulations 1998* (as in force on 2 July 1998), to include information in a return about a period that includes 1 and 2 July 1998, is taken to have complied with the requirement if the person includes the information required by that subregulation in a return given to the Secretary under this Division.

Part 18—Levy on wheat

251 Meaning of expressions for Part

- (1) An expression used in both this Part and Schedule 16 to the NRS Excise Levy Act has the same meaning in this Part as in that Schedule.
- (2) An expression used in both this Part and Schedule 34 to the Collection Regulations has the same meaning in this Part as in that Schedule.

252 Meaning of *value*

In Schedule 16 to the NRS Excise Levy Act and this Part:

value has the meaning given in clause 2 of Schedule 25 to the *Primary Industries (Excise) Levies Regulations 1999*.

Note 1: Clause 1 of Schedule 16 to the NRS Excise Levy Act provides that **value** means sale value as ascertained in accordance with the regulations.

Note 2: Clause 2 of Schedule 25 to the *Primary Industries (Excise) Levies Regulations 1999* is as follows:

2 What is the sale value of wheat

- (1) For the definition of **value** in clause 1 of Schedule 25 to the Excise Levies Act, the **sale value** of wheat is:
 - (a) for wheat for sowing—the amount that would be the sale price of the wheat if it were not wheat for sowing and if it had been sold at the market price on the day the wheat was delivered as mentioned in paragraph 4(1)(a) of Schedule 25 to the Excise Levies Act; or
 - (b) for wheat in a pool—the amount of each payment made for the wheat; or
 - (c) in any other case:
 - (i) the sale price of the wheat according to the sales invoices or other sales documents for the wheat; or
 - (ii) if there are no sales invoices or sales documents for the wheat—the amount that would be the sale price of the wheat if that wheat had been sold at the market price on the day the wheat was delivered, or processed, as mentioned in subclause 4 (1) of Schedule 25 to the Excise Levies Act.
- (2) The value of wheat is to be net of handling, storage, transport and f.o.b. costs.

Note 3: **Sale price** is taken not to include net GST—see regulation 3A of these Regulations and regulation 3A of the *Primary Industries (Excise) Levies Regulations 1999*.

Regulation 253

253 Incorporation with Schedule 34 to the Collection Regulations

This Part is incorporated, and must be read as one, with Schedule 34 to the Collection Regulations.

Note 1: The operative rate of NRS excise levy on wheat is 0.015% (maximum rate 0.03%) of its value—see clause 5 of Schedule 16 to the NRS Excise Levy Act.

Note 2: Regulation number 254 is intentionally not used.

255 When levy is due for payment (Collection Act, s 6)

NRS excise levy on wheat is due for payment on the last day for lodging a quarterly return for the wheat under Schedule 34 to the Collection Regulations.

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

256 Information in returns under Schedule 34 to the Collection Regulations

A person who lodges a quarterly return under Schedule 34 to the Collection Regulations must include in the return details of:

- (a) how much NRS excise levy was payable on the wheat that the return is about; and
- (b) how much NRS excise levy was payable on the wheat.

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

257 Information in records under Schedule 34 to the Collection Regulations

A person who is liable to pay NRS excise levy on wheat for a quarter, and must keep records under Schedule 34 to the Collection Regulations, must include in the records details, for the quarter, of:

- (a) how much NRS excise levy was payable on wheat; and
- (b) how much NRS excise levy was paid on wheat.

Schedule 1A—Leviable aquatic animals and aquatic animal products

(regulation 24A)

1. Live fin fish
2. Fresh or preserved fin fish, fin fish fillets or other fin fish meat (whether or not minced)
3. Products of fin fish including, but not limited to:
 - livers
 - roes
 - caviar
 - caviar substitutes prepared from fin fish eggs
 - shark cartilage powder
4. Live, fresh or preserved crustaceans or molluscs, whether in shell or not
5. Flours, meals or pellets of aquatic animals, fit for human consumption
6. Other live, fresh or preserved aquatic vertebrates or invertebrates in any form
7. Other aquatic animal products for human consumption, including blended products that contain any aquatic animal products

Endnotes

Endnote 1—About the endnotes

Endnotes

Endnote 1—About the endnotes

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

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

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

Legislation history and amendment history—Endnotes 3 and 4

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

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

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

Editorial changes

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

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

Misdescribed amendments

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

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

Endnote 2—Abbreviation key

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

Endnotes

Endnote 3—Legislation history

Endnote 3—Legislation history

Number and year	Registration	Commencement	Application, saving and transitional provisions
1998 No. 147	25 June 1998	1 Aug 1998 (<i>see</i> r. 1 and <i>Gazette</i> 1998, No. S382)	
1998 No. 182	30 June 1998	1 Aug 1998 (<i>see</i> Act No. 163, 1999)	—
1998 No. 245	31 July 1998	1 Aug 1998 (<i>see</i> r. 1 and <i>Gazette</i> 1998, No. S382)	—
1998 No. 316	1 Dec 1998	Schedule 1: 1 Aug 1998 Remainder: 1 Dec 1998	—
1999 No. 24	2 Mar 1999	2 Mar 1999	—
1999 No. 179	1 Sept 1999	1 Sept 1999	—
1999 No. 214	16 Sept 1999	rr. 1–3 and Schedule 1: 16 Sept 1999 Remainder: 1 Oct 1999	—
1999 No. 269	17 Nov 1999	rr. 1–3 and Schedule 1: 17 Nov 1999 Remainder: 1 Jan 2000	—
2000 No. 134	28 June 2000	1 July 2000	—
2000 No. 240	30 Aug 2000	rr. 1–3 and Schedule 1: 1 Jan 2000 Remainder: 1 Oct 2000	—
2000 No. 285	26 Oct 2000	1 Nov 2000	—
2000 No. 323	8 Dec 2000	1 Jan 2001	—
2001 No. 115	6 June 2001	1 July 2001	—
2001 No. 136	20 June 2001	1 July 2001	—
2001 No. 218	23 Aug 2001	1 Oct 2001	—
2001 No. 259	5 Oct 2001	31 Aug 2001	—
2002 No. 50	22 Mar 2002	1 Apr 2002	—
2002 No. 60	5 Apr 2002	5 Apr 2002	—
2002 No. 292	4 Dec 2002	1 Jan 2003	—
2003 No. 15	27 Feb 2003	1 Mar 2003	—
2003 No. 99	30 May 2003	rr. 1–3 and Schedule 1: 30 May 2003 Remainder: 1 July 2003	—
2003 No. 114	19 June 2003	rr. 1–3 and Schedule 1: 1 July 2003 Remainder: 1 July 2006	—
2003 No. 218	28 Aug 2003	rr. 1–3 and Schedule 1: 1 Sept 2003 Remainder: 1 Sept 2006	—

Endnote 3—Legislation history

Number and year	Registration	Commencement	Application, saving and transitional provisions
2003 No. 329	23 Dec 2003	1 Jan 2004	—
2004 No. 139	25 June 2004	1 July 2004	—
2005 No. 218	7 Oct 2005 (F2005L02918)	rr. 1–3 and Schedule 1 (item 14): 8 Oct 2005	—
2006 No. 42	6 Mar 2006 (F2006L00644)	1 Apr 2006	—
2006 No. 113	2 June 2006 (F2006L01593)	1 July 2006	—
2006 No. 241	22 Sept 2006 (F2006L03160)	1 Oct 2006	—
2006 No. 325	14 Dec 2006 (F2006L04084)	1 Jan 2007	—
2007 No. 123	24 May 2007 (F2007L01455)	1 June 2007	—
2007 No. 124	24 May 2007 (F2007L01459)	1 July 2007	—
2007 No. 149	25 June 2007 (F2007L01778)	1 July 2007	—
2007 No. 288	28 Sept 2007 (F2007L03756)	1 Nov 2007	—
2009 No. 50	31 Mar 2009 (F2009L01168)	1 Apr 2009	—
2009 No. 211	9 Sept 2009 (F2009L03335)	10 Sept 2009	r. 4
2012 No. 75	29 May 2012 (F2012L01097)	1 July 2012	—
57, 2014	30 May 2014 (F2014L00629)	1 July 2014	—
54, 2015	1 May 2015 (F2015L00615)	1 July 2015 (s 2)	—
Name	Registration	Commencement	Application, saving and transitional provisions
Acts and Instruments (Framework Reform) (Consequential Amendments) Regulation 2016	29 Feb 2016 (F2016L00170)	Sch 1 (item 63): 5 Mar 2016 (s 2(1) item 1)	—
Primary Industries Levies and Charges (National Residue Survey Levies) Amendment (Honey) Regulations 2018	1 June 2018 (F2018L00699)	1 July 2018 (s 2(1) item 1)	—

Endnotes

Endnote 4—Amendment history

Endnote 4—Amendment history

Provision affected	How affected
Reader's Guide	
Reader's Guide.....	am. 2000 Nos. 134 and 240; 2001 No. 115; 2005 No. 218
Part 1	
r. 2.....	am 1998 No. 316 rep LA s 48D
r. 3.....	am. 1999 No. 269; 2000 No. 134; F2016L00170
r. 3A.....	ad. 2000 No. 134
r. 4.....	rs. 2000 No. 134
Part 2	
r. 5.....	am. 1998 No. 245; 1999 No. 214
r. 6.....	am. 1998 No. 245
r. 8.....	am 2001 No. 136
r. 9.....	ad. 2001 No. 136
r. 11.....	am 2002 No. 60
r. 17.....	am. 2002 No. 60
r. 18.....	am 2002 No. 60
r. 19.....	am. 2002 No. 60; 2000 No. 134
r. 20.....	am. 2000 No. 134
r. 20.....	am. 2002 No. 60; 2000 No. 134
r. 22.....	am. 2002 No. 60
r. 24A.....	ad. 1999 No. 214
Part 3	
r. 25.....	rs. 2000 No. 134
r. 26.....	am 1999 No. 214 rs. 2000 No. 134 am. 2003 No. 15
r. 27.....	ad. 1999 No. 24 am No 1999 No. 214 rs. 2000 No. 134 am. 2006 No. 325; 2009 No. 50
r. 28.....	ad. 2003 No. 15 am. 2006 No. 325
r. 28A.....	ad. 2003 No. 15 am. 2006 No. 325
r. 29.....	am. 2000 No. 134
r. 30.....	am. 2000 No. 134; 2002 No. 60
r. 31.....	am. 2000 No. 134

Endnote 4—Amendment history

Provision affected	How affected
r. 32	am. 2000 No. 134
Part 4	
r. 33	am. 1999 No. 269
	rs. 2000 No. 134
r. 33A	ad. 2007 No. 124
r. 34	rs. 1999 No. 269; 2000 No. 134
r. 35	am. 2000 No. 134; 2007 No. 149
r. 36	ad. 2007 No. 149
r. 37	am. 2000 No. 134
r. 38	am. 2000 No. 134; 2002 No. 60
r. 39	am. 2000 No. 134
Part 5	
Part 5	rs. 2001 No. 115
r. 40	rs. 2001 No. 115
r. 41	rs. 2001 No. 115
r. 42	rs. 2001 No. 115
r. 43	rs. 2001 No. 115
r. 44	rs. 2001 No. 115
r. 45	rs. 2001 No. 115
Part 6	
r. 46	rs. 2000 No. 240 (by Schs 1 and 2)
r. 47	am. 2000 No. 240 (by Schs 1 and 2)
r. 53	am. 2000 No. 240 (by Schs 1 and 2)
r. 54	am. 2000 No. 240; 2002 No. 60
r. 55	am. 2000 No. 240; 2002 No. 60
r. 56	am. 2000 No. 240
r. 57	am. 2000 No. 240
Part 7	
r. 58	am. 1998 No. 245
r. 59	am. 1998 No. 245
r. 60	am. 2000 No. 323
r. 61	ad. 2000 No. 323
	rs. 2004 No. 139
	am. 2006 No. 241
r. 63	am. 2002 No. 60
r. 64	am. 2002 No. 60
r. 65	am. 2000 No. 134; 2002 No. 60
r. 66	am. 2002 No. 60
r. 67	am. 2002 No. 60

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Part 8	
r. 69	rs. 2000 No. 134
r. 69A	ad. 2007 No. 124
r. 70	rs. 2000 No. 134
r. 71	am. 2000 No. 134; 2007 No. 149
r. 72	ad. 2007 No. 149
r. 74	am. 2000 No. 134
r. 75	am. 2000 No. 134; 2002 No. 60
r. 76	am. 2000 No. 134
Part 9	
r. 77	rs. 2000 No. 240
r. 78	rs. 2000 No. 240
r. 78A	ad No 54, 2015
r. 78	am. 1999 No. 214
r. 79	ad. 1999 No. 214
	am. 2009 No. 211; F2018L00699
r. 80	ad. 1999 No. 214
	am. 2009 No. 211; F2018L00699
r. 81	am. 2000 No. 240; 2003 No. 99; 2006 No. 113
r. 82	am. 2000 No. 240; 2002 No. 60
r. 83	am. 2000 No. 240
Part 10	
r. 84	am. 1998 No. 245
r. 85	am. 1998 No. 245
r. 87	am 1998 No. 316
r. 88	ad. 1998 No. 316
	am. 2000 No. 285; 2002 No. 50
r. 91	am. 2002 No. 60
r. 92	am. 2002 No. 60
r. 93	am. 2000 No. 134; 2002 No. 60
r. 94	am. 2002 No. 60
r. 95	am. 2002 No. 60
Part 11	
Division 2	
r. 98	rs. 2000 No. 240
r. 99	rs. 2000 No. 240
r. 101	am. 2000 No. 240
r. 102	am. 2000 No. 240; 2002 No. 60
r. 103	am. 2000 No. 240
Division 3	

Endnote 4—Amendment history

Provision affected	How affected
r. 104	am. 1998 No. 245
r. 105	am. 1998 No. 245
r. 107	am No 57, 2014
r. 108	ad No 57, 2014
r. 109	ad No 57, 2014
r. 111	am. 2002 No. 60
r. 118	am. 2002 No. 60
r. 119	am. 2000 No. 134; 2002 No. 60
r. 120	am. 2000 No. 134
r. 122	am. 2002 No. 60
Division 4	
r. 125	rs. 2000 No. 240
r. 126	rs. 2000 No. 240
r. 129	am. 2000 No. 240
r. 130	am. 2000 No. 240; 2002 No. 60
r. 131	am. 2000 No. 240
Division 5	
r. 132	rs. 2000 No. 240
r. 133	rs. 2000 No. 240
r. 135	am. 2000 No. 240
r. 136	am. 2000 No. 240; 2002 No. 60
r. 137	am. 2000 No. 240
Division 6	
r. 138	rs. 2000 No. 240
r. 139	rs. 2000 No. 240
r. 141	am. 2000 No. 240
r. 142	am. 2000 No. 240; 2002 No. 60
r. 143	am. 2000 No. 240
Division 7	
r. 144	rs. 2000 No. 240
r. 145	rs. 2000 No. 240
r. 147	am. 2000 No. 240
r. 148	am. 2000 No. 240; 2002 No. 60
r. 149	am. 2000 No. 240
Division 8	
r. 150	am. 1999 No. 269
	rs. 2000 No. 240
r. 151	rs. 2000 Nos. 134 and 240
r. 153	rs. 1999 No. 269
	am 2000 No. 240

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Endnote 4—Amendment history

Provision affected	How affected
r. 154	am. 1998 No. 316; 2000 Nos. 134 and 240 rs. 2002 No. 292 am. 2003 No. 99 rs. 2007 No. 288
r. 155	am. 1998 No. 316; 2000 Nos. 134 and 240 rs. 2002 No. 292 am. 2003 No. 99 rs. 2007 No. 288
r. 156	am. 2000 No. 134; 2000 No 240
r. 157	am. 2000 No. 134; 2000 No 240; 2002 No. 60
r. 158	am. 1999 No. 269; 2000 No. 134; 2000 No 240
Part 12	
Part 12	rs. 2000 No. 323
r. 183	rs. 2000 No. 323
r. 184	rs. 2000 No. 323
r. 186	rs. 2000 No. 323
r. 187	rs. 2000 No. 323
r. 188	rs. 2000 No. 323
Part 13	
Division 2	
r. 190	rs. 2000 No. 134
r. 191	am. 2000 No. 134; 2003 No. 114
r. 192	ad. 2003 No. 114 rep. 2003 No. 114
r. 193	am. 2000 No. 134
r. 194	am. 2000 No. 134; 2002 No. 60
r. 195	am. 2000 No. 134
r. 196	am. 2000 No. 134
Division 3	
Division 3	rs. 2001 No. 115
r. 197	rs. 2001 No. 115
r. 198	rs. 2001 No. 115
r. 199	rs. 2001 No. 115 am. 2001 No. 218
r. 200	ad. 2001 No. 218 rs. 2007 No. 123 am. 2012 No. 75
r. 201	rs. 2001 No. 115
r. 202	rs. 2001 No. 115 am. 2002 No. 60

Endnote 4—Amendment history

Provision affected	How affected
r. 203	rs. 2001 No. 115
Division 4	
Division 4	rs. 2001 No. 115
r. 204	rs. 2001 No. 115
r. 205	rs. 2001 No. 115
	am. 2006 No. 42
r. 206	ad. 2006 No. 42
r. 207	rs. 2001 No. 115
r. 208	rs. 2001 No. 115
	am 2002 No. 60
r. 209	rs. 2001 No. 115
Part 14	
Part 14	rs. 2000 No. 323
r. 210	rs. 2000 No. 323
r. 211	rs. 2000 No. 323
r. 213	rs. 2000 No. 323
r. 214	rs. 2000 No. 323
	am. 2002 No. 60
r. 215	rs. 2000 No. 323
Part 15	
r. 216	rs. 2000 No. 134
r. 216A	ad. 2007 No. 124
r. 217	rs. 2000 No. 134
r. 218	am. 2000 No. 134; 2007 No. 149
r. 219	ad. 2007 No. 149
r. 220	am. 2000 No. 134
r. 221	am. 2000 No. 134; 2002 No. 60
r. 222	am. 2000 No. 134
Part 16	
r. 223	am. 1998 No. 245; 2000 No. 134
r. 224	am. 1998 No. 245
r. 228	am. 2003 No. 99; 2003 No. 218
r. 229	ad. 2003 No. 99
	am. 2004 No. 139
r. 231	am. 2002 No. 60
r. 232	am. 2002 No. 60; 2003 No. 218
r. 233	am. 2000 No. 134; 2002 No. 60
r. 234	am. 2002 No. 60; 2003 No. 218
r. 235	am. 2002 No. 60
Part 17	

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Endnote 4—Amendment history

Provision affected	How affected
r. 237	rs. 2000 No. 134
r. 238	am. 2000 No. 134
r. 238A	ad. 1999 No. 24
	rs. 2000 No. 134
r. 239	rs. 2000 No. 134
	am. 2003 No. 99; 2003 No. 329
r. 239AA.....	ad. 2003 No. 329
r. 239A	ad. 2000 No. 134
	am. 2003 No. 99
r. 239B.....	ad. 2000 No. 134
	am. 2009 No. 50
r. 240	am. 1998 No. 182
	rs. 1999 No. 179; 2000 No. 134
	am. 2001 No. 259; 2003 No. 99
r. 241	ad. 1998 No. 182
	rs. 1999 No. 179
	am. 2000 No. 134; 2001 No. 259; 2003 No. 99; 2003 No. 329
r. 242	ad. 2003 No. 329
r. 247	rs. 1999 No. 179
	am. 2000 No. 134
r. 248	am. 2000 No. 134; 2002 No. 60
r. 249	am. 2000 No. 134
r. 250	am. 2000 No. 134
Part 18	
r. 251	am. 1999 No. 269
	rs. 2000 No. 134
r. 252	rs. 1999 No. 269; 2000 No. 134
r. 253	am. 2000 No. 134
r. 255	am. 2000 No. 134
r. 256	am. 2000 No. 134; 2002 No. 60
r. 257	am. 2000 No. 134
Schedule 1A	
Schedule 1A	ad. 1999 No. 214
Schedules 1 and 2.....	rep. 2000 No. 240