



Primary Industries (Excise) Levies Regulations 1999

Statutory Rules No. 302, 1999

made under the

Primary Industries (Excise) Levies Act 1999

Compilation No. 91

Compilation date:	1 July 2016
Includes amendments up to:	F2016L00742
Registered:	19 July 2016

Prepared by the Office of Parliamentary Counsel, Canberra

About this compilation

This compilation

This is a compilation of the *Primary Industries (Excise) Levies Regulations 1999* that shows the text of the law as amended and in force on 1 July 2016 (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If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

Contents

1	Name of Regulations.....	4
2	Commencement	4
3	Definitions for these Regulations generally	4
3A	Net GST not included in price of product	4
4	Incorporation of the Collection Regulations	5
5	Rates of levy and other matters.....	5
Schedule 1—Beef production		6
2	Amounts of levy.....	6
Schedule 2—Buffalo slaughter		7
1	Amount of levy	7
Schedule 3—Cattle transactions		8
2	When levy is not imposed.....	8
3	Amounts of levy for cattle other than bobby calves or lot-fed cattle.....	9
4	Amounts of levy for lot-fed cattle	9
5	EADR levy.....	10
Schedule 4—Coarse grains		11
Part 1—Product levy		11
1	Definitions for Schedule 4	11
2	What is the sale value of leviable coarse grain.....	11
3	Leviable coarse grain—prescribed grains	11
4	Rates of levy	12
Part 2—Special purpose levies		13
5	PHA levy	13
6	EPPR levy.....	13
Schedule 5—Cotton		14
Part 1—Product levy		14
1	Rate of levy.....	14
Part 2—Special purpose levies		15
2	PHA levy	15
3	EPPR levy.....	15
Schedule 6—Dairy produce		16
1	Definitions for Schedule 6	16
2	Dairy producer levies—prescribed milk fat rate and protein rate	16
3	EADR levy.....	16
Schedule 7—Deer slaughter		17
1	Cold dressed carcass weight	17
2	Dressed carcass.....	17
3	Hot dressed carcass weight	17
4	Prescribed amount.....	17

Schedule 8—Deer velvet	19
1 Rate of levy—sale of deer velvet	19
2 Rate of levy—deer velvet used in producing other goods.....	19
Schedule 9—Dried fruits	20
1 Rates of levy	20
Schedule 10—Forest industries products	21
1 Rates of levy	21
2 Average value of a class of logs.....	21
3 Exemption from levy	22
4 Prescribed industry bodies	22
Schedule 11—Goat fibre	23
Schedule 12—Grain legumes	24
Part 1—Product levy	24
2 What is the value of leviable grain legumes.....	24
3 Leviable grain legumes—prescribed grains	24
4 Rate of levy.....	25
Part 2—Special purpose levies	26
5 PHA levy	26
6 EPPR levy.....	26
Schedule 13—Grapes	27
1A Definition for Schedule 13.....	27
1 Standard amount	27
2 PHA levy	27
3 EPPR levy.....	27
Schedule 14—Honey	28
Part 1—Product levy	28
1A Exemption—sale of honey.....	28
1B Exemption—use of honey in the production of other goods.....	28
1 Rate of levy—research and development component on sale of honey	28
2 Rate of levy—research and development component on honey used in the production of other goods	28
Part 2—Special purpose levies	29
3 PHA levy	29
4 EPPR levy.....	29
Schedule 15—Horticultural products	30
Part 1—Definitions	30
1.1 Definitions for Schedule 15	30

Part 2—Almonds	31
Division 2.1—Product levy	31
2.1 Almonds are leviable horticultural products	31
2.4 Rates of levy—research and development component.....	31
2.5 What is the eligible industry body for almonds.....	31
Division 2.2—Special purpose levies	32
2.6 EPPR levy	32
Part 3—Apples and pears	33
Division 3.1—Product levy	33
3.1 Apples and pears are leviable horticultural products.....	33
3.2 Apples and pears that are exempt from levy	33
3.3 Rates of levy—marketing component.....	33
3.4 Rates of levy—research and development component.....	33
3.5 What is the eligible industry body for apples and pears.....	34
Division 3.2—Special purpose levies	35
3.6 PHA levy	35
3.7 EPPR levy	35
Part 4—Avocados	36
Division 4.1—Product levy	36
4.1 Avocados are leviable horticultural products.....	36
4.2 Avocados that are exempt from levy.....	36
4.3 Rate of levy—marketing component	36
4.4 Rate of levy—research and development component	36
4.5 What is the eligible industry body for avocados	36
Division 4.2—Special purpose levies	37
4.6 EPPR levy	37
Part 5—Cherries	38
Division 5.1—Product levy	38
5.1 Cherries are leviable horticultural products	38
5.2 Cherries that are exempt from levy	38
5.3 Rate of levy—marketing component	38
5.4 Rate of levy—research and development component.....	38
5.5 What is the eligible industry body for cherries	38
Division 5.2—Special purpose levies	38
5.6 EPPR levy	38
5.7 PHA levy	39
Part 6—Chestnuts	40
6.1 Chestnuts are leviable horticultural products	40
6.2 Chestnuts that are exempt from levy.....	40
6.3 Rate of levy—marketing component	40
6.4 Rate of levy—research and development component.....	40
6.5 What is the eligible industry body for chestnuts	40
6.6 PHA levy	40
6.7 EPPR levy	41

Part 7—Citrus	42
Division 7.1—Product levy	42
7.1 Citrus are leviable horticultural products	42
7.2 Citrus that are exempt from levy	42
7.3 Rates of levy—marketing component.....	42
7.4 Rates of levy—research and development component.....	42
7.5 What is the eligible industry body for citrus	43
Division 7.2—Special purpose levies	44
7.6 PHA levy	44
7.7 EPPR levy	44
Part 8—Custard apples	45
8.1 Custard apples are leviable horticultural products	45
8.2 Custard apples that are exempt from levy	45
8.3 Rates of levy—marketing component.....	45
8.4 Rates of levy—research and development component.....	45
8.5 What is the eligible industry body for custard apples	45
Part 9—Dried fruits	46
Division 9.1—Product levy	46
9.1 Definitions for Part 9	46
9.2 Dried fruits are leviable horticultural products	46
9.3 Rate of levy—marketing component	46
9.4 Rates of levy—research and development component.....	46
9.4A What is the eligible industry body for dried fruits	46
Division 9.2—Special purpose levies	47
9.5 EPPR levy	47
Part 10—Macadamia nuts	48
Division 10.1—Product levy	48
10.1 Macadamia nuts are leviable horticultural products.....	48
10.2 Macadamia nuts that are exempt from levy	48
10.3 Rate of levy—marketing component	48
10.4 Rate of levy—research and development component.....	49
10.5 What is the eligible industry body for macadamia nuts	49
Division 10.2—Special purpose levies	50
10.6 EPPR levy	50
Part 11—Nashi	51
11.1 Nashi are leviable horticultural products.....	51
11.2 Nashi that are exempt from levy	51
11.4 Rate of levy—research and development component	51
11.5 What is the eligible industry body for nashi.....	51
Part 12—Nursery products	52
12.1 Definitions for Part 12	52
12.2 Potted plants are leviable horticultural products	52
12.3 Rate of levy—marketing component	52
12.4 Rate of levy—research and development component.....	52
12.5 Eligible industry body	53

12.6	PHA levy	53
12.7	EPPR levy	53
Part 13—Passionfruit		54
13.1	Passionfruit are leviable horticultural products	54
13.2	Passionfruit that are exempt from levy	54
13.3	Rates of levy—marketing component	54
13.4	Rates of levy—research and development component	54
13.5	What is the eligible industry body for passionfruit	55
Part 14—Potatoes		56
Division 14.1—Product levy		56
14.1	Potatoes are leviable horticultural products	56
14.2	Potatoes that are exempt from levy	56
14.4	Rates of levy—research and development component	56
14.5	What are the eligible industry bodies for potatoes	56
Division 14.2—Special purpose levies		57
14.6	PHA levy	57
14.7	EPPR levy	57
Part 15—Stone fruit		58
Division 15.1—Product levy		58
15.1	Stone fruit are leviable horticultural products	58
15.2	Stone fruit that are exempt from levy	58
15.3	Rate of levy—marketing component	58
15.4	Rate of levy—research and development component	58
15.5	What is the eligible industry body for stone fruit	58
Division 15.2—Special purpose levies		59
15.5A	PHA levy	59
15.6	EPPR levy	59
Part 16—Strawberries		60
Division 16.1—Product levy		60
16.1	Strawberries are leviable horticultural products	60
16.2	Imposition of levy	60
16.3	Presumed production in Australia	60
16.4	Rate of levy—research and development component	60
16.5	What is the eligible industry body for strawberries	60
Division 16.2—Special purpose levies		61
16.6	PHA levy	61
16.7	EPPR levy	61
Part 17—Vegetables		62
Division 17.1—Product levy		62
17.1	Application	62
17.2	Vegetables are leviable horticultural products	62
17.5	Rate of levy—research and development component	62
17.6	What is the eligible industry body for vegetables	63
17.7	Transitional	63

Division 17.2—Special purpose levies	64
17.8 PHA levy	64
17.9 EPPR levy	64
Part 18—Agaricus mushrooms	65
18.1 Agaricus mushrooms are leviable horticultural products	65
18.2 Imposition of levy	65
18.3 Presumed production in Australia	65
18.4 Agaricus mushrooms that are exempt from levy	65
18.5 Rate of levy—marketing component	65
18.6 Rate of levy—research and development component	66
18.8 What is the eligible industry body for Agaricus mushrooms	66
Part 19—Hard onions	67
Division 19.1—Product levy	67
19.1 Hard onions are leviable horticultural products	67
19.3 Rate of Levy—marketing component	67
19.4 Rate of levy—research and development component	67
19.5 What is the eligible industry body for hard onions	67
Division 19.2—Special purpose levies	68
19.6 PHA levy	68
19.7 EPPR levy	68
Part 20—Table grapes	69
Division 20.1—Product levy	69
20.1 Table grapes are leviable horticultural products	69
20.2 Table grapes that are exempt from levy	69
20.3 Rate of levy—marketing component	69
20.4 Rate of levy—research and development component	69
20.5 What is the eligible industry body for table grapes	69
Division 20.2—Special purpose levies	70
20.6 EPPR levy	70
Part 21—Mangoes	71
Division 21.1—Product levy	71
21.1 Mangoes are leviable horticultural products	71
21.2 Mangoes that are exempt from levy	71
21.3 Rate of levy—marketing component	71
21.4 Rate of levy—research and development component	71
21.5 What is the eligible industry body for mangoes	72
Division 21.2—Special purpose levies	73
21.5A PHA levy	73
21.6 EPPR levy	73
Part 22—Papaya	74
22.1 Definition for Part 22	74
22.2 Papayas are leviable horticultural products	74
22.3 Papayas that are exempt from levy	74
22.4 Rate of levy—marketing component	74
22.5 Rate of levy—research and development component	74

22.6	What is the eligible industry body for papaya	74
Part 23—Lychees		75
23.1	Definition for Part 23	75
23.2	Lychees are leviable horticultural products.....	75
23.3	Lychees that are exempt from levy	75
23.4	Rate of levy—marketing component	75
23.5	Rate of levy—research and development component	75
23.6	What is the eligible industry body for lychees	75
Part 24—Persimmons		76
24.1	Persimmons are leviable horticultural products	76
24.2	Persimmons that are exempt from levy.....	76
24.3	Rate of levy—marketing component	76
24.4	Rate of levy—research and development component	76
24.5	What is the eligible industry body for persimmons.....	76
Part 25—Rubus (raspberry, blackberry etc)		77
25.1	Definition for Part 25	77
25.2	Rubus are leviable horticultural products.....	77
25.3	Rubus that are exempt from levy	77
25.4	Rate of levy—marketing component	77
25.5	Rate of levy—research and development component	77
25.6	What is the eligible industry body for rubus	77
Part 26—Turf		78
26.1	Turf is a leviable horticultural product.....	78
26.2	Turf that is exempt from levy.....	78
26.3	Rate of levy—marketing component	78
26.4	Rate of levy—research and development component	78
26.5	What is the eligible industry body for turf.....	78
Part 27—Bananas		79
Division 27.1—Product levy		79
27.1	Bananas are leviable horticultural products	79
27.2	Bananas that are exempt from levy	79
27.3	Rate of levy—marketing component	79
27.4	Rate of levy—research and development component	79
27.5	What is the eligible industry body for bananas	79
Division 27.2—Special purpose levies		80
27.6	PHA levy	80
27.7	EPPR levy.....	80
Part 28—Pineapples		81
Division 28.1—Product levy		81
28.1	Pineapples are leviable horticultural products.....	81
28.2	Pineapples that are exempt from levy	81
28.3	Rate of levy—marketing component	81
28.4	Rate of levy—research and development component	81
28.5	What is the eligible industry body for pineapples	81

Division 28.2—Special purpose levies	82
28.6 PHA levy	82
28.7 EPPR levy	82
Part 29—Olives	83
Division 29.1—Product Levy	83
29.1 Definition for Part 29	83
29.2 Olives are leviable horticultural products	83
29.3 Olives that are exempt from levy	83
29.5 Rate of levy—research and development component	83
29.5A What is the eligible industry body for olives	83
Division 29.2—Special purpose levies	84
29.6 EPPR levy	84
29.7 PHA levy	84
29.8 Who pays the levy	84
Part 30—Sweet potatoes	85
Division 30.1—Product levy	85
30.1 Sweet potatoes are leviable horticultural products	85
30.2 Rates of levy—marketing component	85
30.3 Rates of levy—research and development component	85
30.4 What is the eligible industry body for sweet potatoes	86
Division 30.2—Special purpose levies	87
30.5 PHA levy	87
30.6 EPPR levy	87
Schedule 16—Laying chickens	88
1 Rate of levy	88
2 EADR levy	88
Schedule 17—Live-stock slaughter	89
2 Amounts of levy—sheep	89
3 Amounts of levy—lambs	89
4 Amounts of levy—goats	89
Schedule 18—Live-stock transactions	90
1 Definitions for Schedule 18	90
2 Sale price	90
3 When levy is not imposed	91
4 Amounts of levy—sheep	91
5 Amounts of levy—lambs	92
6 Amounts of levy—goats	93
7 EADR levy	93
Schedule 19—Meat chickens	94
1 Rate of levy	94
2 EADR levy	94

Schedule 20—Oilseeds	95
Part 1—Product levy	95
2 What is the value of leviable oilseeds	95
3 Rate of levy	95
Part 2—Special purpose levies	96
4 PHA levy	96
5 EPPR levy	96
Schedule 21—Pasture seeds	97
Schedule 22—Pig slaughter	98
1 Amounts of levy	98
2 EADR levy	98
Schedule 23—Rice	99
Part 1—Product levy	99
1 Leviable rice varieties	99
2 Rate of levy	99
Part 2—Special purpose levies	100
3 PHA levy	100
4 EPPR levy	100
Schedule 24—Sugar cane	101
Part 1—Product levy	101
1 What are the sugar industry organisations	101
Part 2—Special purpose levies	102
3 EPPR levy	102
Schedule 25—Wheat	103
Part 1—Product levy	103
1 Definition for Schedule 25	103
2 What is the sale value of wheat	103
3 What is the minimum amount	103
4 What is the rate of levy	103
Part 2—Special purpose levies	104
5 PHA levy	104
6 EPPR levy	104
Schedule 26—Wine grapes	105
Part 1—Product levy	105
1 Definitions for Schedule 26	105
2 Rate of levy on prescribed goods	105
3 Research amount	105
4 Gross value of production for prescribed goods	106

Part 2—Special purpose levies	107
5 PHA levy	107
6 EPPR levy	107
Schedule 27—Other levies	108
Part 1—Macropods	108
1.1 Definitions	108
1.2 Imposition of levy	108
1.3 Rate of levy	108
1.4 Who pays the levy	109
Part 2—Wool	110
2.1 Imposition of levy	110
2.2 Sale value	110
2.3 Rate of levy	110
2.4 Who pays the levy	111
Part 3—Farmed prawns	112
3.1 Meaning of farmed prawns	112
3.2 Imposition of levy	112
3.3 Rate of levy	112
3.4 Who pays the levy	112
Part 4—Eggs	113
4.1 Definitions for Part 4	113
4.2 Imposition of levy	113
4.3 Presumed production in Australia	113
4.4 Rate of levy—promotional component	113
4.5 Who pays the levy	113
Part 5—Bees	114
5.1 Definitions for Part 5	114
5.2 Imposition of levy	114
5.3 Rate of levy—research and development component	114
5.4 Who pays the levy	114
5.5 Queen bees that are exempt from levy	114
Part 7—Ratites (ostriches)	115
7.1 Imposition of levy	115
7.2 Rate of levy	115
7.3 Who pays the levy	115
Part 8—Forest growers	116
Division 8.1—Product levy	116
8.1 Definitions	116
8.2 Imposition of levy	116
8.3 Rate of levy	117
8.4 Who pays the levy	117
Division 8.2—Special purpose levies	118
8.5 PHA levy	118
8.6 EPPR levy	118

Part 9—Ginger	119
9.1 Definition.....	119
9.2 Imposition of levy.....	119
9.3 Rate of levy—research and development component.....	119
9.4 Who pays the levy.....	119
Endnotes	120
Endnote 1—About the endnotes	120
Endnote 2—Abbreviation key	121
Endnote 3—Legislation history	122
Endnote 3—Legislation history	128
Endnote 4—Amendment history	129

Reader's Guide

How to use these Regulations

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

What these Regulations do

2. These Regulations are made under the *Primary Industries (Excise) Levies Act 1999* (the *Excise Levies Act*). The Excise Levies Act authorises the imposition of primary industries levies that are duties of excise. The funds raised by the imposition of the levies are distributed to research, marketing and industry bodies for each primary industry commodity or class of commodities.

2A. Levies are also imposed on some plant products to fund national emergency plant pest responses and the activities of Plant Health Australia Limited.

2B. Levy is also imposed on a number of animal products to fund national emergency animal disease response (*EADR*) activities.

3. The Excise Levies Act is made up of preliminary provisions and 27 Schedules. Each of Schedules 1 to 26 imposes particular kinds of levies on a primary industry commodity or class of commodities. Schedule 27 allows the regulations to impose levies on primary industry products.

4. These Regulations set out the rates of levy and other details that are necessary for the administration of the levies imposed by the Excise Levies Act.

How these Regulations are arranged

5. These Regulations are made up of preliminary provisions and a number of Schedules. The preliminary provisions contain general matters and definitions. Schedules 1 to 26 each prescribe details for a commodity or class of commodities.

5A. Schedule 27 to these Regulations imposes levy on other primary industry products, sets the rates of levy and provides for who is liable to pay the levy.

6. Some Schedules await the insertion of substantive content. Notes under the respective headings indicate the commodities with which those Schedules will deal, and the current arrangements in respect of those commodities.

What are the levy rates?

7. The maximum levy rates for each commodity are set out in the relevant Schedule to the Excise Levies Act. Each Schedule to the Act allows the regulations to set a different rate

(not exceeding the specified maximum rate). Each of the Schedules to these Regulations may contain clauses setting operative levy rates.

What other legislation needs to be read?

The Customs Charges Act

8. The *Primary Industries (Customs) Charges Act 1999* (the **Customs Charges Act**) imposes customs charges on primary industries commodities. The Customs Charges Act is made up of preliminary provisions and 14 Schedules. Each of Schedules 1 to 13 imposes particular kinds of charges on a primary industry commodity or class of commodities. Schedule 14 allows the regulations to impose charges on primary industry products.

9. The *Primary Industries (Customs) Charges Regulations 2000* (the **Customs Charges Regulations**) set out the rates of charges and other details that are necessary for the administration of the charges. The Customs Charges Regulations are arranged in a similar way to these Regulations in that they have preliminary provisions followed by a number of Schedules. Each of Schedules 1 to 13 prescribe details for a commodity or class of commodities.

9A. Schedule 14 to the Customs Charges Regulations imposes charge on other primary industry products, sets the rate of charge and provides for who is liable to pay the charge.

10. The Act that sets out the basic reporting and levy and charge collection arrangements for primary products is the *Primary Industries Levies and Charges Collection Act 1991* (the **Collection Act**). The collection and reporting details for each of the commodities contained in the Excise Levies Act and Customs Charges Act, and in Schedule 27 to the Excise Levies Regulations and Schedule 14 to the Customs Charges Regulations, are set out in the *Primary Industries Levies and Charges Collection Regulations 1991* (the **Collection Regulations**).

11. The Collection Regulations are divided into preliminary provisions and 37 Schedules. Schedule 1 is the form of a warrant. Schedules 2 to 37 contain the reporting and collection details for commodities contained in the Customs Charges Regulations and Excise Levies Regulations, listed in alphabetical order.

The National Residue Survey Levies legislation

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

13. The National Residue Survey Levies legislation is made up of the *National Residue Survey (Customs) Levy Act 1998*, the *National Residue Survey (Excise) Levy Act 1998*, the *National Residue Survey Administration Act 1992*, the Collection Act and the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998* (the **NRS Levies Regulations**).

14. The first 2 Acts impose the levies, and the third Act sets up the Account to which the amounts of levies are credited and provides for the debiting of amounts from the Account.

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

1 Name of Regulations

These Regulations are the *Primary Industries (Excise) Levies Regulations 1999*.

2 Commencement

These Regulations commence on 1 January 2000.

3 Definitions for these Regulations generally

(1) 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*.

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

EADR levy means the levy imposed, under Schedule 27 to the Excise Levies Act, to fund national EADR activities.

EPPR levy has the meaning given by the *Plant Health Australia (Plant Industries) Funding Act 2002*.

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

PHA has the meaning given by the *Plant Health Australia (Plant Industries) Funding Act 2002*.

PHA levy means the levy imposed, under Schedule 27 to the Excise Levies Act, to fund PHA.

(2) Unless the contrary intention appears, a term that is used in these Regulations in relation to a particular product, and in the Collection Regulations in relation to that product, has the same meaning in these Regulations as it has in the Collection Regulations.

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

Note 2: Other terms may be defined in a Schedule or a Part for that Schedule or Part 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 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 of the Collection Regulations

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

5 Rates of levy and other matters

The Schedules have effect.

Schedule 1—Beef production

2 Amounts of levy

- (1) For paragraph 3(1)(a) of Schedule 1 to the Excise Levies Act, the amount of levy is 0.2 of a cent per kilogram.

Note: Subclause (1) identifies an amount that, under the *Australian Meat and Live-stock Industry Act 1997*, is destined for the meat processor marketing body.

- (2) For paragraph 3(1)(b) of Schedule 1 to the Excise Levies Act, the amount of levy is 0.4 of a cent per kilogram.

Note: Subclause (2) identifies an amount that, under the *Australian Meat and Live-stock Industry Act 1997*, is destined for the meat processor research body.

Schedule 2—Buffalo slaughter

1 Amount of levy

For paragraph 2(b) of Schedule 2 to the Excise Levies Act, the levy payable to the National Cattle Disease Eradication Account under the *National Cattle Disease Eradication Account Act 1991*, on the slaughter of buffalo, is nil.

Note: For the rate of excise levy on buffalo slaughter, see clause 2 of Schedule 11 to the *National Residue Survey (Excise) Levy Act 1998*.

Schedule 3—Cattle transactions

(regulation 5)

2 When levy is not imposed

- (1) In this clause:

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

- (2) For paragraph 5(2)(h) of Schedule 3 to the Excise Levies Act, 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.
- (3) Also, if levy is imposed under paragraph 5(1)(a) of Schedule 3 to the Excise Levies Act on the sale of cattle to an export licence holder (the **first licence holder**), levy is not imposed on a further sale of the cattle if:
- (a) the sale is to an export licence holder; and
 - (b) the cattle are exported 30 days or less after being acquired by the first licence holder.
- (4) For paragraph 5(2)(h) of Schedule 3 to the Excise Levies Act, 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 subclause 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.

3 Amounts of levy for cattle other than bobby calves or lot-fed cattle

- (1) For paragraph 6(1)(a) of Schedule 3 to the Excise Levies Act, the amount of levy is \$3.66 per head.

Note: Subclause (1) identifies an amount that, under the *Australian Meat and Live-stock Industry Act 1997*, is destined for the industry marketing body.

- (2) For paragraph 6(1)(b) of Schedule 3 to the Excise Levies Act, the amount of levy is 92 cents per head.

Note: Subclause (2) identifies an amount that, under the *Australian Meat and Live-stock Industry Act 1997*, is destined for the industry research body.

- (3) For paragraph 6(1)(c) of Schedule 3 to the Excise Levies Act, the amount of levy per head is nil.

Note 1: Subclause (3) identifies an amount that, under the *National Cattle Disease Eradication Account Act 1991*, is destined for the National Cattle Disease Eradication Account.

Note 2: Paragraph 6(1)(d) of Schedule 3 to the Excise Levies Act identifies an amount that, under the *Australian Animal Health Council (Live-stock Industries) Funding Act 1996*, is destined for the Australian Animal Health Council. The amount identified is 13 cents per head.

Note 3: Amounts of levy for bobby calves are set out in subclause 6(2) of Schedule 3 to the Excise Levies Act.

4 Amounts of levy for lot-fed cattle

- (1) For paragraph 6(3)(a) of Schedule 3 to the Excise Levies Act, the amount of levy is \$3.08 per head.

Note: Subclause (1) identifies an amount that, under the *Australian Meat and Live-stock Industry Act 1997*, is destined for the industry marketing body.

- (2) For paragraph 6(3)(b) of Schedule 3 to the Excise Levies Act, the amount of levy is \$1.50 per head.

Note: Subclause (2) identifies an amount that, under the *Australian Meat and Live-stock Industry Act 1997*, is destined for the industry research body.

- (3) For paragraph 6(3)(c) of Schedule 3 to the Excise Levies Act, the amount of levy per head is nil.

Note 1: Subclause (3) identifies an amount that, under the *National Cattle Disease Eradication Account Act 1991*, is destined for the National Cattle Disease Eradication Account.

Note 2: Paragraph 6(1)(d) of Schedule 3 to the Excise Levies Act identifies an amount that, under the *Australian Animal Health Council (Live-stock Industries) Funding Act 1996*, is destined for the Australian Animal Health Council. The amount identified is 13 cents per head.

Note 3: For the rates of NRS excise levy on cattle transactions, see Schedule 1 to the *National Residue Survey (Excise) Levy Act 1998*.

Clause 5

5 EADR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EADR levy is imposed on cattle transactions on which levy is imposed by clause 5 of Schedule 3 to that Act.
- (2) For clause 6 of Schedule 27 to that Act, the rate of EADR levy imposed by this clause is nil.
- (3) For clause 11 of Schedule 27 to that Act, EADR levy imposed on a cattle transaction by this clause is payable by the person who is liable to pay the levy imposed on the cattle transaction by clause 5 of Schedule 3 to that Act.

Schedule 4—Coarse grains

Part 1—Product levy

1 Definitions for Schedule 4

In this Schedule:

canary seed means the grain harvested from *Phalaris canariensis*.

grain sorghum means the grain harvested from *Sorghum bicolor* (grain sorghum types).

maize means the grain harvested from *Zea mays* (grain maize types).

millet means the grain harvested from *Echinochloa frumentaceae* synonym *utilis*, *Panicum miliaceum* or *Setaria italica* (grain millet types).

Note: **Leviable coarse grain** is defined in the Excise Levies Act, Sch 4, cl 1.

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.

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

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

3 Leviable coarse grain—prescribed grains

(1) For the definition of **leviable coarse grain** in clause 1 of Schedule 4 to the Excise Levies Act, the following kinds of coarse grains are prescribed:

- (a) canary seed;

Schedule 4 Coarse grains
Part 1 Product levy

Clause 4

- (b) grain sorghum;
- (c) maize;
- (d) millet.

(2) However, for subclause 5(5) of that Schedule, popping corn is exempt from levy.

4 Rates of levy

- (1) For paragraph 6(1)(b) of Schedule 4 to the Excise Levies Act, the rate of levy on grain harvested from oats, cereal rye, barley and triticale is 0.99% of the value of the grain.
- (2) For subclause 6(2) of Schedule 4 to the Excise Levies Act, the following rates of levy are prescribed:
 - (a) for canary seed, grain sorghum and millet—0.99% of the value of the grain;
 - (b) for maize—0.693% of the value of the grain.

Note 1: Barley, cereal rye, oats and triticale are leviable coarse grains: see clause 1 of Schedule 4 to the Excise Levies Act.

Note 2: For the rate of NRS excise levy on coarse grain, see clause 6 of Schedule 2 to the *National Residue Survey (Excise) Levy Act 1998*. For other matters for NRS levy on coarse grain, see Part 4 of the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*.

Part 2—Special purpose levies

5 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on leviable coarse grain on which levy is imposed by Schedule 4 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rates of PHA levy are:
 - (a) on oats, cereal rye, barley, triticale, canary seed, grain sorghum and millet—0.01% of the sale value of the grain; and
 - (b) on maize—0.007% of the sale value of the maize.
- (3) For subclause (2), the sale value of the grain is to be calculated in accordance with clause 2 of this Schedule.
- (4) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on leviable coarse grain is payable by the producer of the grain, within the meaning of Schedule 4 to the Excise Levies Act.

Note: In relation to PHA levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

6 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on coarse grain that is leviable coarse grain under Schedule 4 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy is 0.005% of the sale value (within the meaning of clause 2) of the grain.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on coarse grain is payable by the producer of the coarse grain.
- (4) However, for clause 12 of Schedule 27 to the Excise Levies Act, popping corn is exempt from EPPR levy.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Schedule 5—Cotton

Part 1—Product levy

1 Rate of levy

For clause 3 of Schedule 5 to the Excise Levies Act, the rate of levy in respect of leviable cotton is \$2.21 per 227 kilograms of leviable cotton.

Part 2—Special purpose levies

2 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on leviable cotton on which levy is imposed by Schedule 5 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on leviable cotton is 4 cents per 227 kilograms of leviable cotton.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on leviable cotton is payable by the producer of the cotton.

Note: In relation to PHA levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

3 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on cotton that is leviable cotton under Schedule 5 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on cotton is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on cotton is payable by the producer of the cotton.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Schedule 6—Dairy produce

1 Definitions for Schedule 6

In this Schedule:

Australian Animal Health Council levy means levy imposed under paragraph 6(1)(g) of Schedule 6 to the Excise Levies Act.

dairy service levy means the levy imposed under paragraph 6(1)(d) of Schedule 6 to the Excise Levies Act.

2 Dairy producer levies—prescribed milk fat rate and protein rate

- (1) For paragraph 10(1)(a) of Schedule 6 to the Excise Levies Act, the following milk fat rates are prescribed:
 - (a) for a dairy service levy—2.8683 cents per kilogram;
 - (b) for an Australian Animal Health Council levy—0.0580 of a cent per kilogram.

Note: For the prescribed rates of milk fat content for relevant dairy produce when it is not practicable to determine the actual milk fat content, see Schedule 3 to the *Dairy Produce Regulations 1986*.

- (2) For paragraph 10(1)(b) of that Schedule, the following protein rates are prescribed:
 - (a) for a dairy service levy—6.9914 cents per kilogram;
 - (b) for an Australian Animal Health Council levy—0.1385 of a cent per kilogram.

Note 1: For the prescribed rates of protein content for relevant dairy produce when it is not practicable to determine the actual protein content, see Schedule 3 to the *Dairy Produce Regulations 1986*.

Note 2: For the operative rate of NRS excise levy on relevant dairy produce, see clause 2 of Schedule 3 to the *National Residue Survey (Excise) Levy Act 1998*.

3 EADR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EADR levy is imposed on dairy produce on which levy is imposed by a paragraph of clause 6 of Schedule 6 to that Act.
- (2) For clause 6 of Schedule 27 to that Act, the rate of EADR levy imposed by this clause is nil.
- (3) For clause 11 of Schedule 27 to that Act, EADR levy imposed on dairy produce by this clause is payable by the person who is liable to pay the levy imposed on the dairy produce by clause 6 of Schedule 6 to that Act.

Schedule 7—Deer slaughter

(regulation 5)

1 Cold dressed carcass weight

For the definition of *cold dressed carcass weight* in clause 1 of Schedule 7 to the Excise Levies Act, the weight of the dressed carcass of a slaughtered deer is determined by weighing the carcass 2 hours or more after its slaughter.

2 Dressed carcass

For the definition of *dressed carcass* in clause 1 of Schedule 7 to the Excise Levies Act, the *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.

3 Hot dressed carcass weight

For the definition of *hot dressed carcass weight* in clause 1 of Schedule 7 to the Excise Levies Act, the weight of the dressed carcass of a slaughtered deer is determined by weighing the carcass within 2 hours after its slaughter.

4 Prescribed amount

For paragraph (a) of the definition of *prescribed amount* in subclause 3(4) of Schedule 7 to the Excise Levies Act, the amount for hot dressed carcass weight, cold dressed carcass weight or deemed carcass weight is 2 cents.

Schedule 7 Deer slaughter

Clause 4

Note: For the operative rate of NRS excise levy on deer slaughter, see regulation 200 of the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*.

Schedule 8—Deer velvet

(regulation 5)

1 Rate of levy—sale of deer velvet

For paragraph 4(a) of Schedule 8 to the Excise Levies Act, the percentage of the sale value of deer velvet is 0%.

2 Rate of levy—deer velvet used in producing other goods

For paragraph 5(1)(a) of Schedule 8 to the Excise Levies Act, the percentage of the declared value of deer velvet is 0%.

Schedule 9—Dried fruits

1 Rates of levy

For subclause 4(1) of Schedule 9 to the Excise Levies Act, the following rates of levy are fixed:

- (a) for dried vine fruits—\$0.00 per tonne;
- (b) for dried plums—\$0.00 per tonne;
- (c) for dried tree fruits other than dried plums—\$0.00 per tonne.

Note: For the operative rate of NRS levy on dried fruits, see clause 4 of Schedule 4 to the *National Residue Survey (Excise) Levy Act 1998*.

Schedule 10—Forest industries products

(regulation 5)

1 Rates of levy

For subclause 3(1) of Schedule 10 to the Excise Levies Act, the rate of levy for a class of logs is the rate mentioned in the first item in the following table that applies to the class of logs.

Item	Class of logs	Description of logs	Rate of levy (cents/m ³)
1	Softwood sawlog	Softwood logs, other than cypress sawlogs, that are intended and suitable for timber products other than products mentioned in item 6 or 7	29
2	Cypress sawlog	Cypress logs that are intended and suitable for making timber products	22
3	Hardwood sawlog	Hardwood logs that are intended and suitable for making timber products	29
4	Plywood and veneer log	Logs that are intended and suitable for making plywood or veneer products	15
5	Wood panels pulplog	Logs that are intended and suitable for the manufacture of panel board products	10
6	Low-grade softwood sawlog	Softwood sawlogs that are intended and suitable for making: (a) packaging products including timber packing, pallets and crates; or (b) horticultural products including trellises, stakes, sleepers, fence posts and palings; or (c) tile battens	8
7	Softwood roundwood log	Softwood logs that are intended and suitable for treating with preservative and using as poles or posts	8
8	Export woodchip hardwood pulplog	Hardwood logs that are intended and suitable for the production of woodchips for export	3.5
9	Export woodchip softwood pulplog	Softwood logs that are intended and suitable for the production of woodchips for export	0
10	Paper pulplog	Logs that are intended and suitable for making paper or pulp products	0

2 Average value of a class of logs

- (1) For subclause 3(6) of Schedule 10 to the Excise Levies Act, the average value of a class of logs for a financial year (the *relevant financial year*) is:

Clause 3

$$\frac{A + B + C}{3}$$

where:

A is the estimated average value per cubic metre of the class of logs produced, or to be produced, in the relevant financial year by the forest and wood products industry.

B is the average value per cubic metre of the class of logs produced by the forest and wood products industry in the financial year immediately before the relevant financial year (the *previous financial year*).

C is the average value per cubic metre of the class of logs produced by the forest and wood products industry in the year before the previous financial year.

- (2) For this clause, the average values mentioned are the average value and the estimated average value shown in the official statistics supplied by the Australian Bureau of Agricultural and Resource Economics.

3 Exemption from levy

For subclause 3(7) of Schedule 10 to the Excise Levies Act, levy is not payable by a person for a levy year if the total amount of:

- (a) levy; and
- (b) charge imposed under Schedule 7 to the Customs Charges Act; and
- (c) charge imposed under Schedule 8 to the Customs Charges Act;

that the person is liable to pay for the year is less than \$330.

4 Prescribed industry bodies

For paragraph (b) of the definition of *industry body* in clause 1 of Schedule 10 to the Excise Levies Act, the following industry bodies are prescribed:

- (a) Australian Forest Growers (ABN 39 000 694 904);
- (b) Australian Plantation Products & Paper Industry Council Ltd (ABN 40 005 904 898);
- (c) National Association of Forest Industries Limited (ABN 40 008 621 510).

Schedule 11—Goat fibre

(regulation 5)

Note: Schedule 11 will deal with **goat fibre**. For the current levy details for goat fibre, see Schedule 11 to the Excise Levies Act.

Schedule 12—Grain legumes

Part 1—Product levy

2 What is the value of leviable grain legumes

- (1) In this clause:

grain legumes means leviable grain legumes.

Note: **Leviable grain legumes** is defined in clause 1 of Schedule 12 to the Excise Levies Act.

- (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
 - (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.

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

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

3 Leviable grain legumes—prescribed grains

For the definition of **leviable grain legumes** in clause 1 of Schedule 12 of the Excise Levies Act, seeds of the following plant species, being seeds of leguminous plants, are prescribed:

- (a) *Cajanus cajan*;
- (b) *Cicer arietinum*;
- (c) *Lens culinaris*;
- (d) *Phaseolus vulgaris*;
- (e) *Vicia faba*;
- (f) *Vigna mungo*;
- (g) *Vigna radiata*;
- (h) *Vicia sativa*;

- (i) *Vigna unguiculata*;
- (j) *Vigna vexillata*.

Note: The seeds of lupins, the seeds of field peas and peanuts are leviable grain legumes: see clause 1 of Schedule 12 to the Excise Levies Act.

4 Rate of levy

For paragraph 6(1)(b) of Schedule 12 to the Excise Levies Act, the rate of levy is 0.99% of the value of the leviable grain legumes.

Note: For the operative rate of NRS excise levy on grain legumes, see clause 6 of Schedule 6 to the *National Residue Survey (Excise) Levy Act 1998*. For other details for NRS excise levy on grain legumes, see Part 8 of the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*.

Part 2—Special purpose levies

5 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on leviable grain legumes on which levy is imposed by Schedule 12 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on leviable grain legumes is 0.01% of the sale value of the legumes calculated in accordance with clause 2 of this Schedule.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on leviable grain legumes is payable by the producer of the legumes, within the meaning of Schedule 12 to the Excise Levies Act.

Note: In relation to PHA levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

6 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on grain legumes that are leviable grain legumes under Schedule 12 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy is 0.005% of the value (within the meaning of subclauses 2(2) and (3)) of the grain legumes.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on grain legumes is payable by the producer of the grain legumes.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Schedule 13—Grapes

1A Definition for Schedule 13

In this Schedule:

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

Note: Prescribed goods includes:

- (a) fresh grapes; and
- (b) dried grapes; and
- (c) grape juice, whether single strength or concentrated; being grapes or grape juice produced in Australia.

1 Standard amount

For subclause 5(2) of Schedule 13 to the Excise Levies Act, the standard amount is 198.4 cents.

2 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on prescribed goods on which levy is imposed by Schedule 13 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on prescribed goods is:
 - (a) in the case of fresh grapes—1.6 cents per tonne of the grapes; and
 - (b) in any other case—1.6 cents per tonne of the fresh grape equivalent of the prescribed goods.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on prescribed goods is payable by the producer of the prescribed goods.

Note: In relation to PHA levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

3 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on prescribed goods on which levy is imposed under Schedule 13 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on prescribed goods is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on prescribed goods is payable by the producer of the goods.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Schedule 14—Honey

(regulation 5)

Part 1—Product levy

1A Exemption—sale of honey

For subclause 2(5) of Schedule 14 to the Excise Levies Act, a producer of honey is exempt from levy imposed by clause 2 of that Schedule on honey sold in a levy 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 14 to the Excise Levies Act.

1B Exemption—use of honey in the production of other goods

For subclause 3(5) of Schedule 14 to the Excise Levies Act, levy imposed by clause 3 of that Schedule on honey used by a producer in a levy year in the production of other goods is not payable by the producer 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 14 to the Excise Levies Act.

1 Rate of levy—research and development component on sale of honey

For paragraph 4(1)(b) of Schedule 14 to the Excise Levies Act, the rate of levy is:

- (a) from 1 July 2006 to 30 June 2009—1.2 cents per kilogram of honey; and
- (b) from 1 July 2009—1.5 cents per kilogram of honey.

2 Rate of levy—research and development component on honey used in the production of other goods

For paragraph 4(2)(b) of Schedule 14 to the Excise Levies Act, the rate of levy is:

- (a) from 1 July 2006 to 30 June 2009—1.2 cents per kilogram of honey; and
- (b) from 1 July 2009—1.5 cents per kilogram of honey.

Note: For the rate of NRS excise levy on honey, see clause 4 of Schedule 7 to the *National Residue Survey (Excise) Levy Act 1998* and regulation 80 of the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*.

Part 2—Special purpose levies

3 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on honey on which levy is imposed by Schedule 14 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on honey is 0.1 of a cent per kilogram of honey.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on honey is payable by the producer of the honey.

4 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on honey on which levy is imposed by Schedule 14 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on honey is 2.9 cents per kilogram of honey.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on honey is payable by the producer of the honey.

Note: In relation to EPPR levy, see the *Plant Health Australia (Plant Industries) Funding Act 2002*.

Schedule 15—Horticultural products

Part 1—Definitions

1.1 Definitions for Schedule 15

In this Schedule:

buying agent has the meaning given in subsection 4(1) of the Collection Act.

exporting agent has the meaning given in subsection 4(1) of the Collection Act.

first purchaser has the meaning given in subsection 4(1) of the Collection Act.

selling agent has the meaning given in subsection 4(1) of the Collection Act.

sweet potato means the starchy, tuberous roots of the genus and species known as *Ipomoea batatas*.

Part 2—Almonds

Division 2.1—Product levy

2.1 Almonds are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, almonds are leviable horticultural products.

Note: Clauses 2.2 and 2.3 intentionally not used.

2.4 Rates of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:

- (a) for almonds, other than almonds of the Nonpareil variety, in their shells—1 cent per kilogram of the almonds and shells;
- (b) for almonds of the Nonpareil variety in their shells—1.5 cents per kilogram of the almonds and shells;
- (c) for shelled almonds—2 cents per kilogram of the almonds.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

2.5 What is the eligible industry body for almonds

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for almonds is the Almond Board of Australia Inc (ABN 31 709 079 099).

Division 2.2—Special purpose levies

2.6 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on almonds on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on almonds is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on almonds is payable by the producer of the almonds.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Part 3—Apples and pears

Division 3.1—Product levy

3.1 Apples and pears are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, apples and pears are leviable horticultural products.

3.2 Apples and pears that are exempt from levy

For paragraph 2(4)(b) of Schedule 15 to the Excise Levies Act, the following subclasses of apples and pears are exempt from levy for a levy year:

- (a) apples or pears sold or used in the following ways, if the total of the quantities of apples or pears or both so sold or used by the producer in that levy year is not more than 9 000 kilograms:
 - (i) sold by the producer by retail sale;
 - (ii) used by the producer in the production of fruit juice or any other processed product;
- (b) apples, or pears, sold for stockfeed;
- (c) processing pears on which levy is payable under Schedule 9 to the Excise Levies Act or on which levy was payable under the *Dried Fruits Levy Act 1971*;
- (d) processing pears, or juicing pears, used in the production of canned fruit.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

3.3 Rates of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:

- (a) for apples (other than juicing apples or processing apples)—1.03 cents per kilogram of apples;
- (b) for pears (other than juicing pears or processing pears)—1.249 cents per kilogram of pears;
- (c) for juicing apples—\$2 per tonne of apples;
- (d) for juicing pears—\$2.25 per tonne of pears;
- (e) for processing apples—\$4 per tonne of apples;
- (f) for processing pears—\$4.50 per tonne of pears.

3.4 Rates of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:

Schedule 15 Horticultural products

Part 3 Apples and pears

Division 3.1 Product levy

Clause 3.5

- (a) for apples (other than juicing apples or processing apples)—0.72 of a cent per kilogram of apples;
- (b) for pears (other than juicing pears or processing pears)—0.775 of a cent per kilogram of pears;
- (c) for juicing apples—65 cents per tonne of apples;
- (d) for juicing pears—60 cents per tonne of apples;
- (e) for processing apples—\$1.30 per tonne of apples;
- (f) for processing pears—\$1.20 per tonne of pears.

Note: For the operative rate of NRS excise levy on apples and pears, see clause 5 of Schedule 9 to the *National Residue Survey (Excise) Levy Act 1998*.

3.5 What is the eligible industry body for apples and pears

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for apples and pears is the Apple & Pear Australia Limited (ABN 55 490 626 489).

Division 3.2—Special purpose levies

3.6 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on apples (other than juicing apples or processing apples) on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on apples is 0.02 of a cent per kilogram of apples.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on apples is payable by the producer of the apples.

3.7 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on apples and pears on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act:
 - (a) the rate of EPPR levy on apples is nil; and
 - (b) the rate of EPPR levy on pears is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on apples is payable by the producer of the apples.
- (4) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on pears is payable by the producer of the pears.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Part 4—Avocados

Division 4.1—Product levy

4.1 Avocados are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, avocados are leviable horticultural products.

4.2 Avocados that are exempt from levy

For paragraph 2(4)(a) of Schedule 15 to the Excise Levies Act, avocados are exempt from levy if:

- (a) the avocados are sold by the producer by retail sale; and
- (b) the total amount of levy that the producer would be liable to pay in the levy year on avocados sold by retail sale would be less than \$100.

Note 1: *Retail sale*, for avocados, is defined in clause 4.2 of Schedule 22 of the Collection Regulations.

Note 2: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

4.3 Rate of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is 4.5 cents per kilogram of fresh avocados.

4.4 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is:

- (a) 3 cents per kilogram of fresh avocados; and
- (b) 1 cent per kilogram of processing avocados.

Note: *Fresh avocados* and *processing avocados* are defined in clause 4.2 of Schedule 22 of the Collection Regulations.

4.5 What is the eligible industry body for avocados

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for avocados is Avocados Australia Limited (ABN 95 810 689 086).

Division 4.2—Special purpose levies

4.6 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on avocados on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on avocados is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on avocados is payable by the producer of the avocados.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Part 5—Cherries

Division 5.1—Product levy

5.1 Cherries are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, cherries are leviable horticultural products.

5.2 Cherries that are exempt from levy

For paragraph 2(4)(b) of Schedule 15 to the Excise Levies Act, cherries sold or used in a levy year by a producer for processing are exempt from levy.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

5.3 Rate of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is 3 cents per kilogram of cherries.

5.4 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is 3.97 cents per kilogram of cherries.

5.5 What is the eligible industry body for cherries

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for cherries is Cherry Growers of Australia Inc.

Division 5.2—Special purpose levies

5.6 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on cherries on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on cherries is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on cherries is payable by the producer of the cherries.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

5.7 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on cherries on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of the levy for cherries is 0.03 cents per kilogram.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy imposed on cherries is payable by the producer of the cherries.

Part 6—Chestnuts

6.1 Chestnuts are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, chestnuts are leviable horticultural products.

6.2 Chestnuts that are exempt from levy

For paragraph 2(4)(b) of Schedule 15 to the Excise Levies Act, chestnuts sold by a producer by retail sale are exempt from levy if the total weight of chestnuts sold by the producer by retail sale in the levy year is not more than 500 kg.

Note: For chestnuts:

- (a) *levy year* is defined in clause 6.3 of Schedule 22 to the Collection Regulations; and
- (b) *retail sale* is defined in clause 6.2 of Schedule 22 to the Collection Regulations.

6.3 Rate of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is \$50 per tonne of chestnuts.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

6.4 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is \$45 per tonne of chestnuts.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

6.5 What is the eligible industry body for chestnuts

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for chestnuts is Chestnuts Australia Incorporated (ABN 11 727 740 190).

6.6 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on chestnuts on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on chestnuts is \$5 per tonne.

- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on chestnuts is payable by the producer of the chestnuts.

6.7 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on chestnuts on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on chestnuts is \$10 per tonne of chestnuts.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on chestnuts is payable by the producer of the chestnuts.

Note: In relation to EPPR levy, see the *Plant Health Australia (Plant Industries) Funding Act 2002*.

Part 7—Citrus

Division 7.1—Product levy

7.1 Citrus are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, citrus are leviable horticultural products.

7.2 Citrus that are exempt from levy

For paragraph 2(4)(b) of Schedule 15 to the Excise Levies Act, the following subclasses of citrus are exempt from levy for a levy year:

- (a) citrus sold or used in the following ways, if the total quantity of citrus so sold or used by the producer in the levy year is not more than 500 boxes:
 - (i) sold in a levy year by the producer by retail sale;
 - (ii) used in a levy year by the producer in the production of fruit juice or any other processed product;
- (b) citrus sold for stockfeed.

Note 1: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

Note 2: **Box** is defined for citrus in clause 7.2 of Part 7 of Schedule 22 to the Collection Regulations.

7.3 Rates of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:

- (a) for oranges in bulk—75 cents per tonne of oranges;
- (b) for oranges not in bulk—1.5 cents per box.

Note: **Box** and *citrus in bulk* are defined for citrus in clause 7.2 of Part 7 of Schedule 22 to the Collection Regulations.

7.4 Rates of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:

- (a) for oranges in bulk—\$3.20 per tonne of oranges;
- (b) for oranges not in bulk—6.40 cents per box;
- (c) for other citrus in bulk—\$3.20 per tonne of citrus;
- (d) for other citrus not in bulk—6.40 cents per box.

Note: **Box** and *citrus in bulk* are defined for citrus in clause 7.2 of Part 7 of Schedule 22 to the Collection Regulations.

7.5 What is the eligible industry body for citrus

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for citrus is Citrus Australia Limited (ABN 75 130 238 792).

Division 7.2—Special purpose levies

7.6 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on citrus on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rates of PHA levy are as follows:
 - (a) for oranges in bulk—30 cents per tonne of oranges;
 - (b) for oranges not in bulk—0.60 of a cent per box;
 - (c) for other citrus in bulk—30 cents per tonne of citrus;
 - (d) for other citrus not in bulk—0.60 of a cent per box.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on citrus is payable by the producer of the citrus.

Note 1: In relation to PHA levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Note 2: **Citrus** and other expressions used in this clause are defined in clause 7.2 of Part 7 of Schedule 22 to the Collection Regulations.

7.7 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on citrus on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rates of EPPR levy on citrus is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on citrus is payable by the producer of the citrus.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Part 8—Custard apples

8.1 Custard apples are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, custard apples are leviable horticultural products.

8.2 Custard apples that are exempt from levy

For paragraph 2(4)(b) of Schedule 15 to the Excise Levies Act, the following subclasses of custard apples are exempt from levy:

- (a) custard apples that a producer uses for processing;
- (b) custard apples that a producer sells directly to a processor for processing;
- (c) custard apples that a producer sells by retail sale.

Note 1: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

8.3 Rates of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:

- (a) for custard apples packed in standard trays—13 cents per standard tray;
- (b) for custard apples packed in standard boxes—13 cents per standard box;
- (c) for bulk custard apples—\$16 per tonne.

Note: *Bulk custard apples*, *standard box* and *standard tray* are defined for custard apples in clause 8.2 of Part 8 of Schedule 22 to the Collection Regulations.

8.4 Rates of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:

- (a) for custard apples packed in standard trays—27 cents per standard tray;
- (b) for custard apples packed in standard boxes—27 cents per standard box;
- (c) for bulk custard apples—\$34 per tonne of custard apples.

Note: *Bulk custard apples*, *standard box* and *standard tray* are defined for custard apples in clause 8.2 of Part 8 of Schedule 22 to the Collection Regulations.

8.5 What is the eligible industry body for custard apples

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for custard apples is the Australian Custard Apple Growers Association Inc.

Part 9—Dried fruits

Division 9.1—Product levy

9.1 Definitions for Part 9

In this Part:

dried fruits means dried tree fruits or dried vine fruits.

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

dried vine fruits means dried grapes.

9.2 Dried fruits are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, dried fruits are leviable horticultural products.

9.3 Rate of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is \$7 per tonne of processed dried vine fruits.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

9.4 Rates of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levy Act, the following rates of levy are fixed:

- (a) for dried vine fruits—\$11 per tonne;
- (b) for dried plums—\$13 per tonne;
- (c) for dried tree fruits other than dried plums—\$32 per tonne.

Note: For the operative rate of NRS levy on dried fruits, see clause 4 of Schedule 4 to the *National Residue Survey (Excise) Levy Act 1998*.

9.4A What is the eligible industry body for dried fruits

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for dried fruits is the Australian Dried Fruits Association Incorporated (ABN 88 658 293 079).

Division 9.2—Special purpose levies

9.5 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on dried vine fruits on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on dried vine fruits is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on dried vine fruits is payable by the producer of the dried vine fruits.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Part 10—Macadamia nuts

Division 10.1—Product levy

10.1 Macadamia nuts are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, macadamia nuts are leviable horticultural products.

Note: *Macadamia nut* is defined in clause 10.2 of Schedule 22 to the Collection Regulations.

10.2 Macadamia nuts that are exempt from levy

Macadamia nuts that are exempt from levy—general

- (1) For paragraph 2(4)(b) of Schedule 15 to the Excise Levies Act, the following subclasses of macadamia nuts are exempt from levy:
 - (a) macadamia nuts used by the producer to manufacture oil;
 - (b) macadamia nuts used by the producer to manufacture goods that are not for human consumption;
 - (c) macadamia nuts sold by the producer for the manufacture of oil;
 - (d) macadamia nuts sold by the producer for the manufacture of goods that are not for human consumption.

Macadamia nuts that are exempt from levy in a levy year

- (2) For paragraph 2(4)(b) of Schedule 15 to the Excise Levies Act, macadamia nuts dealt with by a person are exempt from levy in a levy year if the total amount of charge and levy on macadamia nuts that the person would be liable to pay in the levy year is less than \$120.

Note 1: Macadamia nuts are prescribed for paragraph (b) of the definition of *producer* in subsection 4(1) of the Collection Act—see the Collection Regulations, Schedule 22, clause 10.6.

Note 2: The following terms are defined in subsection 4(1) of the Collection Act:

- *charge*
- *levy*
- *producer*—see paragraph (b) of the definition.

Note 3: For macadamia nuts, the terms *deal* and *levy year* are defined in the following clauses of the Collection Regulations, Schedule 22:

- *deal*—clause 10.2;
- *levy year*—clause 10.3.

Note 4: Levy is not imposed on some leviable horticultural products—see the Excise Levies Act, Schedule 15, subclause 2(3).

10.3 Rate of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is 16.01 cents per kilogram of dried kernels of macadamia nut.

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

10.4 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is 8.57 cents per kilogram of dried kernels of macadamia nut.

Note: For the operative rate of NRS excise levy on macadamia nuts, see regulation 155 of the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*. NRS excise levy is imposed under Schedule 9 to the *National Residue Survey (Excise) Levy Act 1998*.

10.5 What is the eligible industry body for macadamia nuts

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body is the Australian Macadamia Society Limited.

Division 10.2—Special purpose levies

10.6 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on macadamia nuts on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on macadamia nuts is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on macadamia nuts is payable by the producer of the macadamia nuts.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Part 11—Nashi

11.1 Nashi are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, nashi are leviable horticultural products.

11.2 Nashi that are exempt from levy

For paragraph 2(4)(b) of Schedule 15 to the Excise Levies Act, the following subclasses of nashi are exempt from levy for a levy year:

- (a) nashi sold or used by a producer in any of the following ways, if the total quantity of nashi sold or used by the producer in that levy year is not more than 500 boxes:
 - (i) sold by the producer by retail sale;
 - (ii) used by the producer in the production of fruit juice or any other processed product;
- (b) nashi sold for stockfeed;
- (c) processing nashi on which levy is payable under Schedule 9 to the Excise Levies Act;
- (d) processing nashi, or juicing nashi, used in the production of canned fruit.

Note 1: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

Note 2: **Box** is defined for nashi in clause 11.2 of Part 11 of Schedule 22 to the Collection Regulations.

Note 3: Clause 11.3 intentionally not used.

11.4 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is nil.

11.5 What is the eligible industry body for nashi

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body is the Australian Nashi Growers Association Limited.

Part 12—Nursery products

12.1 Definitions for Part 12

In this Part:

container means any container that is designed:

- (a) for use in the production or preparation of a nursery product for sale or for use in the production of other goods; and
- (b) to be the immediate container of a nursery product.

potted plant means a nursery product in a growing medium in a container.

12.2 Potted plants are leviable horticultural products

For the definition of **leviable horticultural products** in clause 1 of Schedule 15 to the Excise Levies Act, potted plants are leviable horticultural products.

12.3 Rate of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy on potted plants is 2% of the amount for which the containers that subsequently contain the nursery products are sold in the last sale before the nursery products are placed in the containers.

- Note 1: An amount for which containers are sold is taken not to include net GST—see regulation 3A.
- Note 2: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.
- Note 3: Subsection 9(2) of the Collection Act applies to a sale of prescribed goods or services in relation to a collection product to a person who must, within a prescribed period after the purchase of those goods or services, pay the seller of those goods or services:
- (a) an amount on account of the levy that would be payable by the buyer on products of that kind on their sale or use in the production of other goods after being subjected to the process facilitated by those goods or services; and
 - (b) an amount equal to the amount of any penalty payable by the buyer under section 15 of the Collection Act in relation to levy because of a previous purchase of the prescribed goods or services.
- Note 4: Containers are prescribed goods or services for potted plants—see Part 12 of Schedule 22 to the Collection Regulations.

12.4 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy on potted plants is 2.75% of the amount for which the containers that subsequently contain the nursery products are sold in the last sale before the nursery products are placed in the containers.

- Note 1: An amount for which containers are sold is taken not to include net GST—see regulation 3A.
- Note 2: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.
- Note 3: Subsection 9(2) of the Collection Act applies to a sale of prescribed goods or services in relation to a collection product to a person who must, within a prescribed period after the purchase of those goods or services, pay the seller of those goods or services:
- (a) an amount on account of the levy that would be payable by the buyer on products of that kind on their sale or use in the production of other goods after being subjected to the process facilitated by those goods or services; and
 - (b) an amount equal to the amount of any penalty payable by the buyer under section 15 of the Collection Act in relation to levy because of a previous purchase of the prescribed goods or services.
- Note 4: Containers are prescribed goods or services for potted plants—see Part 12 of Schedule 22 to the Collection Regulations.

12.5 Eligible industry body

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for nursery products is the Nursery & Garden Industry Australia Ltd (ABN 37 001 318 136).

12.6 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on potted plants on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on potted plants is 0.25% of the amount for which the containers that subsequently contain the potted plants were sold in the last sale before the potted plants are placed in the containers.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on potted plants is payable by the producer of the potted plants.

Note: An amount for which containers are sold is taken not to include net GST—see regulation 3A.

12.7 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on potted plants on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on potted plants is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on potted plants is payable by the producer of the potted plants.

Note: In relation to EPPR levy, see the *Plant Health Australia (Plant Industries) Funding Act 2002*.

Part 13—Passionfruit

13.1 Passionfruit are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, passionfruit are prescribed.

13.2 Passionfruit that are exempt from levy

For paragraph 2(4)(a) of Schedule 15 to the Excise Levies Act, passionfruit are exempt from levy if:

- (a) the passionfruit are sold by a producer by retail sale; and
- (b) the total amount of levy that the producer would be liable to pay in the levy year on passionfruit sold by retail sale would be less than \$100.

Note: For passionfruit:

- (a) *levy year* is defined in clause 13.3 of Schedule 22 to the Collection Regulations; and
- (b) *retail sale* is defined in clause 13.2 of Schedule 22 to the Collection Regulations.

13.3 Rates of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:

- (a) for fresh passionfruit that is packed in cartons—20 cents per carton;
- (b) for fresh passionfruit that is not packed in cartons—20 cents per 8 kilograms of passionfruit;
- (c) for processing passionfruit—1.5 cents per kilogram of passionfruit.

Note: For passionfruit, *carton* is defined in clause 13.2 of Schedule 22 to the Collection Regulations.

13.4 Rates of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:

- (a) for fresh passionfruit that is packed in cartons—20 cents per carton;
- (b) for fresh passionfruit that is not packed in cartons—20 cents per 8 kilograms of passionfruit;
- (c) for processing passionfruit—1.5 cents per kilogram of passionfruit.

Note 1: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

Note 2: *Carton* is defined for passionfruit in clause 13.2 of Part 13 of Schedule 22 to the Collection Regulations.

13.5 What is the eligible industry body for passionfruit

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for passionfruit is the Australian Passionfruit Industry Association Incorporated.

Part 14—Potatoes

Division 14.1—Product levy

14.1 Potatoes are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, unprocessed potatoes and processing potatoes are leviable horticultural products.

14.2 Potatoes that are exempt from levy

- (1) For paragraph 2(4)(b) of Schedule 15 to the Excise Levies Act, the following subclasses of unprocessed potatoes are exempt from levy in a levy year:
 - (a) unprocessed potatoes sold by a primary producer by retail sale, if the total quantity bought or sold in the levy year does not exceed 100 tonnes;
 - (b) unprocessed potatoes sold for stockfeed.
- (2) For paragraph 2(4)(b) of Schedule 15 to the Excise Levies Act, processing potatoes are exempt from levy in a levy year if the total quantity used by the owner in the levy year does not exceed 100 tonnes.

Note 1: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

Note 2: Clause 14.3 intentionally not used.

14.4 Rates of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the following rates of levy are prescribed:

- (a) for unprocessed potatoes—48 cents per tonne of unprocessed potatoes;
- (b) for processing potatoes—49 cents per tonne of processing potatoes.

14.5 What are the eligible industry bodies for potatoes

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act:

- (a) the eligible industry body for unprocessed potatoes is Ausveg Limited (ABN 25 107 507 559); and
- (b) the eligible industry body for processing potatoes is the Potato Processors Association of Australia.

Division 14.2—Special purpose levies

14.6 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on potatoes on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy is:
 - (a) 2 cents per tonne of unprocessed potatoes; and
 - (b) 1 cent per tonne of processing potatoes.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy imposed on potatoes is payable by the producer of the potatoes.

14.7 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on unprocessed potatoes on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on unprocessed potatoes is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on unprocessed potatoes is payable by the producer of the unprocessed potatoes.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Part 15—Stone fruit

Division 15.1—Product levy

15.1 Stone fruit are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, stone fruit are leviable horticultural products.

15.2 Stone fruit that are exempt from levy

For paragraph 2(4)(b) of Schedule 15 to the Excise Levies Act, stone fruit sold by a producer directly to a processor for processing are exempt from levy.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

15.3 Rate of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is 0.441 of a cent per kilogram of stone fruit.

15.4 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is 0.539 of a cent per kilogram of stone fruit.

Note: For the rate of NRS excise levy on stone fruit, see clause 8 of Schedule 9 to the *National Residue Survey (Excise) Levy Act 1998*.

15.5 What is the eligible industry body for stone fruit

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for stone fruit is Summerfruit Australia Limited (ABN 51 105 962 196).

Division 15.2—Special purpose levies

15.5A PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on stone fruit on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on stone fruit is 0.02 of a cent per kilogram of stone fruit.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on stone fruit is payable by the producer of the stone fruit.

15.6 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on stone fruit on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on stone fruit is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on stone fruit is payable by the producer of the stone fruit.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Part 16—Strawberries

Division 16.1—Product levy

16.1 Strawberries are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, strawberries are leviable horticultural products.

16.2 Imposition of levy

For subclause 2(2) of Schedule 15 to the Excise Levies Act, levy is imposed on strawberries that:

- (a) are produced in Australia; and
- (b) are sold by the producer or used by the producer in the production of other goods.

16.3 Presumed production in Australia

For subclause 2(2) of Schedule 15 to the Excise Levies Act, the amount of strawberries presumed to be produced in Australia is to be determined by reference to the number of strawberry runners purchased for use in the production of the strawberries.

16.4 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is \$7.87 for every 1 000 strawberry runners, or part of every 1 000 strawberry runners, sold for use in the production of the strawberries.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

16.5 What is the eligible industry body for strawberries

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for strawberries is Strawberries Australia Inc.

Division 16.2—Special purpose levies

16.6 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on strawberries on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on strawberries is 13 cents for every 1 000 strawberry runners, or part of every 1 000 strawberry runners, sold for use in the production of the strawberries.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on strawberries is payable by the producer of the strawberries.

Note: In relation to PHA levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

16.7 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on strawberries on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on strawberries is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on strawberries is payable by the producer of the strawberries.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Part 17—Vegetables

Division 17.1—Product levy

17.1 Application

This Part applies to vegetables, except:

- (a) asparagus; or
- (b) garlic; or
- (c) hard onions (being bulbs of the species *Allium cepa*); or
- (d) herbs (other than fresh culinary shallots and parsley); or
- (e) melons; or
- (f) mushrooms; or
- (g) potatoes; or
- (h) seed sprouts; or
- (ha) sweet potatoes; or
- (i) tomatoes; or
- (j) vegetables of a kind for which a rate of levy for subclause 4(3) of Schedule 15 to the Excise Levies Act is applicable, other than the rates of levy fixed by this Part.

Note 1: For potatoes, see Part 14 of this Schedule and Division 2 of Part 11 of the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*.

Note 2: For NRS levy on hard onions, see Schedule 4 to the *National Residue Survey (Customs) Levy Act 1998*, Schedule 9 to the *National Residue Survey (Excise) Levy Act 1998* and Division 3 of Part 11 of the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*.

Note 3: For levy on Agaricus mushrooms and hard onions, see Parts 18 and 19 of this Schedule.

17.2 Vegetables are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, vegetables to which this Part applies are leviable horticultural products.

Note: Clauses 17.3 and 17.4 intentionally not used.

17.5 Rate of levy—research and development component

- (1) For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is 0.485% of the amount paid for the vegetables to which this Part applies at the first point of sale.
- (2) However, if the vegetables are first sold after being processed, the rate of levy is 0.485% of the amount that would have been paid for the vegetables if the vegetables had first been sold before processing.

- (3) For subclause (2), the amount that would have been paid for the vegetables is:
- (a) if unprocessed vegetables of the same kind are sold on the same day—the market price for those vegetables on that day; or
 - (b) in any other case—the value of the vegetables immediately before processing.
- (4) For paragraph (3)(b), the value of the vegetables before processing must be substantiated by the producer's financial records in accordance with generally accepted accounting principles.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

17.6 What is the eligible industry body for vegetables

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for vegetables to which this Part applies is Ausveg Limited (ABN 25 107 507 559).

17.7 Transitional

- (1) This clause applies if:
- (a) the first sale of vegetables to which subclauses 17.5(2) and (3) apply happened before 1 July 1999; and
 - (b) the sale price of the vegetables was less than the price worked out under subclause 17.5(3).
- (2) The amount of levy payable for vegetables to which this clause applies is calculated as if subclauses 17.5(2), (3) and (4) were not in force.

Division 17.2—Special purpose levies

17.8 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on vegetables to which this Part applies.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on vegetables is 0.0150% of the amount paid for the vegetables at the first point of sale.
- (3) However, if the vegetables are first sold after being processed, the rate of PHA levy is 0.0150% of the expected price of the vegetables.
- (4) For subclause (3), the *expected price* of the vegetables is the amount that would have been paid for the vegetables calculated in accordance with subclauses 17.5(3) and (4) of this Schedule.
- (5) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on vegetables is payable by the producer of the vegetables.

17.9 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on vegetables on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on vegetables is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on vegetables is payable by the producer of the vegetables.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Part 18—Agaricus mushrooms

18.1 Agaricus mushrooms are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, Agaricus mushrooms are leviable horticultural products.

Note: *Agaricus mushroom* is defined in clause 18.2 of Schedule 22 to the Collection Regulations

18.2 Imposition of levy

For subclause 2(2) of Schedule 15 to the Excise Levies Act, levy is imposed on Agaricus mushrooms that:

- (a) are produced in Australia; and
- (b) are sold by the producer or used by the producer in the production of other goods.

18.3 Presumed production in Australia

For subclause 2(2) of Schedule 15 to the Excise Levies Act, the amount of Agaricus mushrooms presumed to be produced in Australia is to be determined by reference to the number of kilograms of mushroom spawn produced or purchased for use in the production of the Agaricus mushrooms.

18.4 Agaricus mushrooms that are exempt from levy

For paragraph 2(4)(a) of Schedule 15 to the Excise Levies Act, if a producer produces or purchases more than 370 000 kilograms of mushroom spawn in a levy year for the production of Agaricus mushrooms, every kilogram of mushroom spawn over 370 000 kilograms is exempt from levy in that levy year.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

18.5 Rate of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is \$3.24 for every kilogram of mushroom spawn produced or purchased for use in the production of the Agaricus mushrooms.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

Clause 18.6

18.6 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is \$1.08 for every kilogram of mushroom spawn produced or purchased for use in the production of the Agaricus mushrooms.

Note 1: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

Note 2: Subclause 18.7 intentionally not used.

18.8 What is the eligible industry body for Agaricus mushrooms

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for Agaricus mushrooms is Australian Mushroom Growers Association Limited (ACN 001 491 461).

Part 19—Hard onions

Division 19.1—Product levy

19.1 Hard onions are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, hard onions are leviable horticultural products.

Note 1: *Hard onion* is defined in clause 19.2 of Schedule 22 to the Collection Regulations.

Note 2: Clause 19.2 intentionally not used.

19.3 Rate of Levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is \$1.00 per tonne of hard onions.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

19.4 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is \$2.90 per tonne of hard onions.

Note 1: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

Note 2: For the rate of NRS levy on hard onions, see Schedule 9 to the *National Residue Survey (Excise) Levy Act 1998*, Schedule 4 to the *National Residue Survey (Customs) Levy Act 1998* and Division 3 of Part 11 of the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*.

19.5 What is the eligible industry body for hard onions

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for hard onions is the Australian Onion Industry Association Inc (ABN 26 558 335 296).

Division 19.2—Special purpose levies

19.6 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on hard onions on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy is 10 cents per tonne of hard onions.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on hard onions is payable by the producer of the hard onions.

19.7 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on hard onions on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on hard onions is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on hard onions is payable by the producer of the hard onions.

Part 20—Table grapes

Division 20.1—Product levy

20.1 Table grapes are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, table grapes are leviable horticultural products.

Note 1: *Table grapes* is defined in clause 20.2 of Schedule 22 to the Collection Regulations.

20.2 Table grapes that are exempt from levy

For paragraph 2(4)(b) of Schedule 15 to the Excise Levies Act, table grapes sold by a producer by retail sale in a levy year are exempt from levy if the total quantity of table grapes sold by the producer by retail sale in the levy year is not more than 5 000 kilograms.

20.3 Rate of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is 0.5 cents per kilogram of table grapes.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

20.4 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is 0.5 cents per kilogram of table grapes.

Note 1: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

Note 2: For the rate of NRS levy on table grapes, see clause 7 of Schedule 9 to the *National Residue Survey (Excise) Levy Act 1998* and Division 6 of Part 11 of the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*.

20.5 What is the eligible industry body for table grapes

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for table grapes is the Australian Table Grape Association Inc. (ABN 69 953 034 946).

Division 20.2—Special purpose levies

20.6 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on table grapes on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on table grapes is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on table grapes is payable by the producer of the table grapes.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Part 21—Mangoes

Division 21.1—Product levy

21.1 Mangoes are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, mangoes are leviable horticultural products.

21.2 Mangoes that are exempt from levy

- (1) For paragraph 2(4)(a) of Schedule 15 to the Excise Levies Act, mangoes are exempt from levy if:
- (a) the mangoes are sold by the producer by retail sale; and
 - (b) the total amount of levy that the producer would be liable to pay in the levy year on mangoes sold by retail sale would be less than \$100.

Note: *Retail sale*, for mangoes, is defined in clause 21.2 of Schedule 22 to the Collection Regulations.

- (2) For paragraph 2(4)(b) of Schedule 15 to the Excise Levies Act, mangoes sold or used in a levy year by a producer for processing are exempt from levy.

Note 1: Fruit conditioning, cleaning, sorting, grading and packing of mangoes are not processes for the definition of *process* in the Collection Act—see clause 21.4 of Schedule 22 to the Collection Regulations.

Note 2: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

21.3 Rate of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is 1 cent per kilogram of mangoes.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

21.4 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is 0.75 of a cent per kilogram of mangoes.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

Schedule 15 Horticultural products

Part 21 Mangoes

Division 21.1 Product levy

Clause 21.5

21.5 What is the eligible industry body for mangoes

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for mangoes is the Australian Mango Industry Association (ABN 50 713 775 301).

Division 21.2—Special purpose levies

21.5A PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on mangoes on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on mangoes is 0.029 cents per kilogram of mangoes.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on mangoes is payable by the producer of the mangoes.

21.6 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on mangoes on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on mangoes is 0.114 cents per kilogram of mangoes.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on mangoes is payable by the producer of the mangoes.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Part 22—Papaya

22.1 Definition for Part 22

fresh papaya means unprocessed papaya.

Note: Fruit conditioning, cleaning, sorting, grading and packing of papaya are not processes for the definition of *process* in the Collection Act—see clause 22.4 of Schedule 22 to the Collection Regulations.

22.2 Papayas are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, papayas are leviable horticultural products.

22.3 Papayas that are exempt from levy

For paragraph 2(4)(a) of Schedule 15 to the Excise Levies Act, papayas are exempt from levy if:

- (a) the papayas are sold by the producer by retail sale; and
- (b) the total amount of levy that the producer would be liable to pay in the levy year on papayas sold by retail sale would be less than \$50.

Note 1: *Retail sale*, for papaya, is defined in clause 22.2 of Schedule 22 to the Collection Regulations.

Note 2: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

22.4 Rate of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is 1 cent per kilogram of fresh papaya.

22.5 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is:

- (a) 1 cent per kilogram of fresh papaya; and
- (b) 0.25 of a cent per kilogram of papaya used or sold by a producer for processing.

22.6 What is the eligible industry body for papaya

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for papaya is the Australian Papaya Industry Association Ltd (ACN 104 031 807).

Part 23—Lychees

23.1 Definition for Part 23

fresh lychees mean unprocessed lychees.

Note: Cleaning, sorting, grading and packing of lychees are not processes for the definition of *process* in the Collection Act—see clause 23.4 of Schedule 22 to the Collection Regulations.

23.2 Lychees are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, lychees are leviable horticultural products.

23.3 Lychees that are exempt from levy

For paragraph 2(4)(a) of Schedule 15 to the Excise Levies Act, lychees are exempt from levy if:

- (a) the lychees are sold by the producer by retail sale; and
- (b) the total amount of levy that the producer would be liable to pay in the levy year on lychees sold by retail sale would be less than \$100.

Note 1: *Retail sale*, for lychees, is defined in clause 23.2 of Schedule 22 to the Collection Regulations.

Note 2: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

23.4 Rate of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is 2.5 cents per kilogram of fresh lychees.

23.5 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is:

- (a) 5.5 cents per kilogram of fresh lychees; and
- (b) 1 cent per kilogram of lychees used or sold by a producer for processing.

23.6 What is the eligible industry body for lychees

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for lychees is the Australian Lychee Growers Association (ABN 45 591 381 594).

Part 24—Persimmons

24.1 Persimmons are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, persimmons are leviable horticultural products.

24.2 Persimmons that are exempt from levy

For paragraph 2(4)(a) of Schedule 15 to the Excise Levies Act, persimmons are exempt from levy if:

- (a) the persimmons are sold by the producer by retail sale; and
- (b) the total amount of levy that the producer would be liable to pay in the levy year on persimmons sold by retail sale would be less than \$100.

Note 1: *Retail sale*, for persimmons, is defined in clause 24.2 of Schedule 24 to the Collection Regulations.

Note 2: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

24.3 Rate of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is 2.5 cents per kilogram of persimmon.

24.4 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is 3.75 cents per kilogram of persimmon.

24.5 What is the eligible industry body for persimmons

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for persimmons is the Persimmon Industry Association Incorporated (ABN 68 001 472 008).

Part 25—Rubus (raspberry, blackberry etc)

25.1 Definition for Part 25

In this Part:

retail sale, for a sale of rubus by a producer, means a sale other than a sale:

- (a) to a first purchaser; or
- (b) through a selling agent, buying agent or exporting agent; or
- (c) at a wholesale produce market.

25.2 Rubus are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, fruit of plants of the genus *Rubus* (*rubus*) are leviable horticultural products.

25.3 Rubus that are exempt from levy

For paragraph 2(4)(b) of Schedule 15 to the Excise Levies Act, the following subclasses of rubus are exempt from levy:

- (a) rubus sold by the producer by retail sale;
- (b) rubus sold by the producer for processing;
- (c) rubus processed by the producer.

25.4 Rate of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy for rubus is the following:

- (a) for the levy years 2006-2007 and 2007-2008—nil;
- (b) for the levy years 2008-2009 and 2009-2010—1 cent per kilogram of the fruit;
- (c) for any levy year thereafter—2 cents per kilogram of the fruit.

25.5 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy for rubus is 10 cents per kilogram of the fruit.

25.6 What is the eligible industry body for rubus

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for rubus is the Australian Rubus Growers Association Incorporated (ABN 42 861 675 811).

Part 26—Turf

26.1 Turf is a leviable horticultural product

Turf is prescribed for:

- (a) paragraph (f) of the definition of *horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act; and
- (b) the definition of *leviable horticultural products* in that clause.

26.2 Turf that is exempt from levy

- (1) For paragraph 2(4)(a) of Schedule 15 to the Excise Levies Act, turf produced by a producer who deals with no more than 20 000 square metres of turf in a levy year is exempt from levy.
- (2) In subregulation (1) *deal with* means:
 - (a) to sell within Australia; or
 - (b) to export; or
 - (c) both the activities mentioned in paragraphs (a) and (b).

26.3 Rate of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is 0.3 of a cent per square metre of turf.

26.4 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is 1.2 cents per square metre of turf.

26.5 What is the eligible industry body for turf

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for turf is Turf Producers Australia Limited (ABN 94 100 682 782).

Part 27—Bananas

Division 27.1—Product levy

27.1 Bananas are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, bananas are leviable horticultural products.

27.2 Bananas that are exempt from levy

- (1) For paragraph 2(4)(a) of Schedule 15 to the Excise Levies Act, bananas are exempt from levy if:
 - (a) the bananas are sold by the producer by retail sale; and
 - (b) the total amount of levy that the producer would be liable to pay in the levy year on bananas sold by retail sale would be less than \$100.

Note: *Retail sale*, for bananas, is defined in clause 27.2 of Schedule 22 to the Collection Regulations.

- (2) For paragraph 2(4)(b) of Schedule 15 to the Excise Levies Act, bananas sold or used in a levy year by a producer for processing are exempt from levy.

Note: Fruit conditioning, cleaning, sorting, grading and packing of bananas are not processes for the definition of *process* in the Collection Act—see clause 27.4 of Schedule 22 to the Collection Regulations.

27.3 Rate of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is 1.1497 cents per kilogram of bananas.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

27.4 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is 0.54 of a cent per kilogram of bananas.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

27.5 What is the eligible industry body for bananas

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for bananas is the Australian Banana Growers' Council Inc (ABN 60 381 740 734).

Division 27.2—Special purpose levies

27.6 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on bananas on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on bananas is 0.0103 of a cent per kilogram.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy imposed on bananas is payable by the producer of the bananas.

Note: In relation to PHA levy, see the *Plant Health Australia (Plant Industries) Funding Act 2002*.

27.7 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on bananas on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on bananas is 0.75 of a cent per kilogram.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy imposed on bananas is payable by the producer of the bananas.

Note: In relation to EPPR levy, see the *Plant Health Australia (Plant Industries) Funding Act 2002*.

Part 28—Pineapples

Division 28.1—Product levy

28.1 Pineapples are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, pineapples are leviable horticultural products.

28.2 Pineapples that are exempt from levy

For paragraph 2(4)(b) of Schedule 15 to the Excise Levies Act, pineapples sold by a producer by retail sale in a levy year are exempt from levy if the total quantity of fresh pineapples sold by the producer by retail sale in the levy year is not more than 30 tonnes.

Note: *Retail sale*, for pineapples, is defined in clause 28.2 of Part 28 of Schedule 22 to the Collection Regulations.

28.3 Rate of levy—marketing component

For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is \$2 per tonne of fresh pineapples.

28.4 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is:

- (a) \$2.90 per tonne of fresh pineapples; and
- (b) \$1.90 per tonne of processing pineapples.

Note: *Fresh pineapples* and *processing pineapples* are defined in clause 28.2 of Part 28 of Schedule 22 to the Collection Regulations.

28.5 What is the eligible industry body for pineapples

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for pineapples is Growcom Australia (ABN 51 090 816 827).

Division 28.2—Special purpose levies

28.6 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on pineapples on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy is:
 - (a) 10 cents per tonne of fresh pineapples; and
 - (b) 10 cents per tonne of processing pineapples.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on pineapples is payable by the producer of the pineapples.

Note: In relation to PHA levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

28.7 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on pineapples on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on pineapples is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on pineapples is payable by the producer of the pineapples.

Note 1: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Note 2: ***Fresh pineapples, pineapples, processing pineapples*** and other expressions used in this clause are defined in clause 28.2 of Part 28 of Schedule 22 to the Collection Regulations.

Part 29—Olives

Division 29.1—Product Levy

29.1 Definition for Part 29

In this Part:

olives means any fruit from the genus and species known as *Olea europaea*.

retail sale means the sale of olives by the producer of the olives, other than a sale:

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

29.2 Olives are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, olives are leviable horticultural products.

29.3 Olives that are exempt from levy

For paragraph 2(4)(b) of Schedule 15 to the Excise Levies Act, if the total amount of levy that the producer would, but for this clause, be liable to pay in a levy year is less than \$100, the following are exempt from levy in the levy year:

- (a) olives sold by the producer by retail sale;
- (b) olives processed by the producer into olive oil or table olives.

29.5 Rate of levy—research and development component

For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is \$3 per tonne of olives.

29.5A What is the eligible industry body for olives

For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, the eligible industry body for olives is the Australian Olive Association Ltd. (ABN 57 072 977 489).

Division 29.2—Special purpose levies

29.6 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on olives on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on olives is nil.

Note: In relation to EPPR levy, see the *Plant Health Australia (Plant Industries) Funding Act 2002*.

29.7 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on olives on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on olives is 10 cents per tonne of olives.

Note: In relation to PHA levy, see the *Plant Health Australia (Plant Industries) Funding Act 2002*.

29.8 Who pays the levy

- (1) For clause 5 of Schedule 15 to the Excise Levies Act, levy imposed in this Part by clause 29.4 or 29.5 is payable by the producer of the olives.
- (2) For clause 11 of Schedule 27 to the Excise Levies Act, levy imposed in this Part by clause 29.6 or 29.7 is payable by the producer of the olives.

Note: Under paragraph 4(1)(j) of the definition of *producer* in the Collection Act, the *producer* in relation to olives on which levy is imposed, is the grower of the olives.

Part 30—Sweet potatoes

Division 30.1—Product levy

30.1 Sweet potatoes are leviable horticultural products

For the definition of *leviable horticultural products* in clause 1 of Schedule 15 to the Excise Levies Act, sweet potatoes are leviable horticultural products.

30.2 Rates of levy—marketing component

- (1) For subclause 4(1) of Schedule 15 to the Excise Levies Act, the rate of levy is 1% of the amount paid for sweet potatoes at the first point of sale.
- (2) However, if sweet potatoes are first sold after being processed, the rate of levy is 1% of the amount that would have been paid for the sweet potatoes if the sweet potatoes had first been sold before processing.
- (3) For subclause (2), the amount that would have been paid for the sweet potatoes is:
 - (a) if unprocessed sweet potatoes of the same kind are sold on the same day—the market price for those sweet potatoes on that day; or
 - (b) in any other case—the value of the sweet potatoes immediately before processing.
- (4) For paragraph (3)(b), the value of the sweet potatoes before processing must be substantiated by the producer's financial records in accordance with generally accepted accounting principles.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

30.3 Rates of levy—research and development component

- (1) For subclause 4(3) of Schedule 15 to the Excise Levies Act, the rate of levy is 0.485% of the amount paid for the sweet potatoes at the first point of sale.
- (2) However, if the sweet potatoes are first sold after being processed, the rate of levy is 0.485% of the amount that would have been paid for the sweet potatoes if the sweet potatoes had first been sold before processing.
- (3) For subclause (2), the amount that would have been paid for the sweet potatoes is the amount that would have been paid for the sweet potatoes calculated in accordance with subclauses 30.2(3) and (4) of this Schedule.

Note: Subclause 2(3) of Schedule 15 to the Excise Levies Act provides that levy is not imposed by that Schedule on leviable horticultural products that are exported from Australia.

Clause 30.4

30.4 What is the eligible industry body for sweet potatoes

- (1) For subclause 6(7) of Schedule 15 to the Excise Levies Act, in relation to a recommendation relating to the marketing component of a levy under this Part, the eligible industry body for sweet potatoes is the Australian Sweetpotato Growers Inc. (ABN 82 577 850 667).
- (2) For subclauses 6(7), (8) and (10) of Schedule 15 to the Excise Levies Act, other than in relation to a recommendation relating to the marketing component of a levy under this Part, the eligible industry body for sweet potatoes is Ausveg Limited (ABN 25 107 507 559).

Division 30.2—Special purpose levies

30.5 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on sweet potatoes on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on sweet potatoes is 0.0150% of the amount paid for the sweet potatoes at the first point of sale.
- (3) However, if the sweet potatoes are first sold after being processed, the rate of PHA levy is 0.0150% of the expected price of the sweet potatoes.
- (4) For subclause (3), the *expected price* of the sweet potatoes is the amount that would have been paid for the sweet potatoes calculated in accordance with subclauses 30.2(3) and (4) of this Schedule.
- (5) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on sweet potatoes is payable by the producer of the sweet potatoes.

Note: In relation to PHA levy, see the *Plant Health Australia (Plant Industries) Funding Act 2002*.

30.6 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on sweet potatoes on which levy is imposed by Schedule 15 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on sweet potatoes is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on sweet potatoes is payable by the producer of the sweet potatoes.

Note: In relation to EPPR levy, see the *Plant Health Australia (Plant Industries) Funding Act 2002*.

Schedule 16—Laying chickens

(regulation 5)

1 Rate of levy

- (1) For paragraph 4(a) of Schedule 16 to the Excise Levies Act, the amount is 13.5 cents per laying chicken.

Note: The laying chickens levy for research activities is to be paid to the body declared as the industry services body under subsection 6(1) of the *Egg Industry Service Provision Act 2002*.

- (2) For paragraph 4(b) of Schedule 16 to the Excise Levies Act, the amount is 0.27 cents per laying chicken.

Note 1: The levy mentioned in subclause (2) is to fund the Australian Animal Health Council Limited.

Note 2: For the rate of NRS excise levy on laying chickens, see Schedule 10 to the *National Residue Survey (Excise) Levy Act 1998*.

2 EADR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EADR levy is imposed on laying chickens hatched after the commencement of this clause on which levy is imposed by clause 3 of Schedule 16 to that Act.
- (2) For clause 6 of Schedule 27 to that Act, the rate of EADR levy imposed by this clause is 1.4 cents per day-old chick.
- (3) For clause 11 of Schedule 27 to that Act, EADR levy imposed on laying chickens by this clause is payable by the proprietor of the hatchery where the chickens were hatched.

Schedule 17—Live-stock slaughter

2 Amounts of levy—sheep

- (1) For paragraph 3(1)(a) of Schedule 17 to the Excise Levies Act, the amount of levy is 6 cents per head.

Note: Subclause (1) identifies an amount that, under the *Australian Meat and Live-stock Industry Act 1997*, is destined for the meat processor marketing body.

- (2) For paragraph 3(1)(b) of Schedule 17 to the Excise Levies Act, the amount of levy is 9 cents per head.

Note: Subclause (2) identifies an amount that, under the *Australian Meat and Live-stock Industry Act 1997*, is destined for the meat processor research body.

3 Amounts of levy—lambs

- (1) For paragraph 3(2)(a) of Schedule 17 to the Excise Levies Act, the amount of levy is 7 cents per head.

Note: Subclause (1) identifies an amount that, under the *Australian Meat and Live-stock Industry Act 1997*, is destined for the meat processor marketing body.

- (2) For paragraph 3(2)(b) of Schedule 17 to the Excise Levies Act, the amount of levy is 9 cents per head.

Note: Subclause (2) identifies an amount that, under the *Australian Meat and Live-stock Industry Act 1997*, is destined for the meat processor research body.

4 Amounts of levy—goats

- (1) For paragraph 3(3)(a) of Schedule 17 to the Excise Levies Act, the amount of levy is 3 cents per head.

Note: Subclause (1) identifies an amount that, under the *Australian Meat and Live-stock Industry Act 1997*, is destined for the meat processor marketing body.

- (2) For paragraph 3(3)(b) of Schedule 17 to the Excise Levies Act, the amount of levy is 7 cents per head.

Note: Subclause (2) identifies an amount that, under the *Australian Meat and Live-stock Industry Act 1997*, is destined for the meat processor research body.

Schedule 18—Live-stock transactions

1 Definitions for Schedule 18

In this Schedule:

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

Sale means a transaction mentioned in paragraph 3(1)(a) of Schedule 18 to the Excise Levies Act.

transaction means a transaction mentioned in subclause 3(1) of Schedule 18 to the Excise Levies Act.

2 Sale price

(1) In this Schedule:

hot carcass weight means the weight of the carcass within 2 hours after slaughter.

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

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 carcass weight sale price per kilogram and that price includes the recovery value of the non-carcass material—that price multiplied by the animal's hot carcass weight in kilograms; or
- (d) if the price stated for the transaction is a hot carcass weight sale price per kilogram and that price does not include the recovery value of the non-carcass material—the sum of:
 - (i) the price multiplied by the animal's hot carcass weight in kilograms; and
 - (ii) the amount identified as the recovery value of the non-carcass 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 subclause, 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.

3 When levy is not imposed

- (1) For paragraph 3(2)(f) of Schedule 18 to the Excise Levies Act, levy is not imposed:
 - (a) on a sale of sheep or lambs if the sale price per head of the sheep or lambs is less than \$5; 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) Also, if levy is imposed under paragraph 3(1)(a) of Schedule 18 to the Excise Levies Act on the sale of live-stock to an export licence holder (the **first licence holder**), levy is not imposed on a further sale of the live-stock if:
 - (a) the sale is to an export licence holder; and
 - (b) the live-stock are exported 30 days or less after being acquired by the first holder.
- (3) For paragraph 3(2)(f) of Schedule 18 to the Excise Levies Act, 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 subclause 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.

4 Amounts of levy—sheep

- (1) For a sale of sheep where the sale price per head is not less than \$5, and not more than \$10, the amount of levy on each head of sheep for paragraph 4(1)(a), (b) or (c) of Schedule 18 to the Excise Levies Act is the sale price multiplied by the relevant factor.
- (2) The relevant factor is:
 - (a) for paragraph 4(1)(a)—0.0087;
 - (b) for paragraph 4(1)(b)—0.0077;
 - (c) for paragraph 4(1)(c)—0.0018.
- (3) Subclause (1) does not apply to a sale of sheep if no sale price is stated for the transaction.

Clause 5

- (4) For a sale of sheep to which subclause (1) does not apply, or a delivery or slaughter of sheep mentioned in paragraph 3(1)(b), (c) or (d) of Schedule 18 to the Excise Levies Act:
- (a) for paragraph 4(1)(a) of that Schedule, the amount of levy is 8.7 cents per head;
 - (b) for paragraph 4(1)(b) of that Schedule, the amount of levy is 7.7 cents per head;
 - (c) for paragraph 4(1)(c) of that Schedule, the amount of levy is 1.8 cents per head.

Note 1: Levy is not imposed on a sale of sheep if the sale price is less than \$5 per head – see paragraph 3(a) of this Schedule.

Note 2: For the rate of NRS excise levy on sheep transactions, see Part 17 of the *Primary Industries Levies and Charges (National Residue Survey) Regulations 1998*.

5 Amounts of levy—lambs

- (1) For a sale of lambs where the sale price per head is not less than \$5, and not more than \$75, the amount of levy on each head of lambs for paragraph 4(3)(a), (b) or (c) of Schedule 18 to the Excise Levies Act is the sale price multiplied by the relevant factor.
- (2) The relevant factor is:
- (a) for paragraph 4(3)(a)—0.012;
 - (b) for paragraph 4(3)(b)—0.0049333333;
 - (c) for paragraph 4(3)(c)—0.002.
- (3) However, despite anything in this Schedule, until the end of 15 November 2001, for a sale of lambs mentioned in subclause (1), amounts of levy for paragraphs 4(3)(a), (b) and (c) of Schedule 18 to the Excise Levies Act are half of the amounts worked out for those paragraphs in accordance with subclause (1).
- (4) For a sale of lambs where the sale price per head of the lambs is more than \$75:
- (a) for paragraph 4(3)(a) of Schedule 18 to the Excise Levies Act, the amount of levy is 90 cents per head;
 - (b) for paragraph 4(3)(b) of that Schedule, the amount of levy is 37 cents per head;
 - (c) for paragraph 4(3)(c) of that Schedule, the amount of levy is 15 cents per head.
- (5) However, despite anything in this Schedule, until the end of 15 November 2001, for a sale of lambs mentioned in subclause (4), amounts of levy for paragraphs 4(3)(a), (b) and (c) of Schedule 18 to the Excise Levies Act are half of the amounts worked out under paragraphs (4)(a), (b) and (c) respectively.
- (6) Subclauses (1) and (4) do not apply to a sale of lambs if no sale price is stated for the transaction.

- (7) For a sale of lambs to which subclause (1) or (4) does not apply, or a delivery or slaughter of lambs referred to in paragraph 3(1)(b), (c) or (d) of Schedule 18 to the Excise Levies Act:
- (a) for paragraph 4(3)(a) of that Schedule, the amount of levy is 62.6 cents per head;
 - (b) for paragraph 4(3)(b) of that Schedule, the amount of levy is 11.3 cents per head;
 - (c) for paragraph 4(3)(c) of that Schedule, the amount of levy is 1.4 cents per head.
- (8) However, despite anything in this Schedule, until the end of 15 November 2001, for a lamb transaction mentioned in subclause (7), amounts of levy for paragraphs 4(3)(a), (b) and (c) of Schedule 18 to the Excise Levies Act are half of the amounts worked out under paragraphs (7)(a), (b) and (c) respectively.

Note 1: Levy is not imposed on a sale of lambs if the sale price is less than \$5 per head—see paragraph 3 (a) of this Schedule.

Note 2: For the rate of NRS excise levy on lamb transactions, see Part 17 of the *Primary Industries Levies and Charges (National Residue Survey) Regulations 1998*.

6 Amounts of levy—goats

For a transaction involving goats:

- (a) for paragraph 4(4)(a) of Schedule 18 to the Excise Levies Act, the amount of levy is 10.5 cents per head;
- (b) for paragraph 4(4)(b) of that Schedule, the amount of levy is 16.7 cents per head;
- (c) for paragraph 4(4)(c) of that Schedule, the amount of levy is 4.5 cents per head.

Note: For the rate of NRS excise levy on goat transactions, see Schedule 15 to the *National Residue Survey (Excise) Levy Act 1998*.

7 EADR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EADR levy is imposed on sheep transactions, lamb transactions and goat transactions on which levy is imposed by clause 3 of Schedule 18 to that Act.
- (2) For clause 6 of Schedule 27 to that Act, the rate of EADR levy imposed by this clause is nil.
- (3) For clause 11 of Schedule 27 to that Act, EADR levy imposed on a sheep transaction, a lamb transaction or a goat transaction by this clause is payable by the person who is liable to pay the levy imposed on the transaction by clause 3 of Schedule 18 to that Act.

Schedule 19—Meat chickens

(regulation 5)

1 Rate of levy

- (1) For paragraph 3(a) of Schedule 19 to the Excise Levies Act, the amount is 0.195 cents per meat chicken.

Note: The levy mentioned in subclause (1) is attached to the Rural Industries Research and Development Corporation—see section 6 of the *Primary Industries and Energy Research and Development Act 1989* and regulation 23 of the *Rural Industries Research and Development Corporation Regulations 2000*.

- (2) For paragraph 3(b) of Schedule 19 to the Excise Levies Act, the amount is 0.0194 cents per meat chicken.

Note 1: The levy mentioned in subclause (2) is to fund the Australian Animal Health Council.

Note 2: For the rate of NRS excise levy on meat chickens, see Schedule 12 to the *National Residue Survey (Excise) Levy Act 1998*.

2 EADR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EADR levy is imposed on meat chickens on which levy is imposed by clause 2 of Schedule 19 to that Act.
- (2) For clause 6 of Schedule 27 to that Act, the rate of EADR levy imposed by this clause is 0.03 of a cent per day-old chick.
- (3) For clause 11 of Schedule 27 to that Act, EADR levy imposed on meat chickens by this clause is payable by the proprietor of the hatchery where the chickens were hatched.

Schedule 20—Oilseeds

Part 1—Product levy

2 What is the value of leviable oilseeds

- (1) In this clause:

oilseeds means leviable oilseeds.

Note: **Leviable oilseeds** is defined in clause 1 of Schedule 20 to the Excise Levies Act.

- (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:
 - (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.

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

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

3 Rate of levy

For paragraph 7(b) of Schedule 20 to the Excise Levies Act, the rate of levy is 0.99% of the value of the leviable oilseeds.

Part 2—Special purpose levies

4 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on leviable oilseeds on which levy is imposed by Schedule 20 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on leviable oilseeds is 0.01% of the value of the leviable oilseeds, calculated in accordance with clause 2 of this Schedule.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on leviable oilseeds is payable by the producer of the oilseeds, within the meaning of Schedule 20 to the Act.

Note: In relation to PHA levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

5 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on oilseeds that are leviable oilseeds under Schedule 20 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy is 0.005% of the value (within the meaning of subclauses 2(2) and (3)) of the oilseeds.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on oilseeds is payable by the producer of the oilseeds.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Schedule 21—Pasture seeds

Note: Schedule 21 may not be used. If it is used, Schedule 21 will deal with **pasture seeds**. Leviable pasture seed varieties and rates of levy for leviable pasture seed varieties are set out in Schedule 21 to the Excise Levies Act and may be varied by the Minister by instrument published in the *Gazette*.

Schedule 22—Pig slaughter

(regulation 5)

1 Amounts of levy

- (1) For paragraph 3(a) of Schedule 22 to the Excise Levies Act, the amount is \$1.00 per pig slaughtered.
- (2) For paragraph 3(b) of Schedule 22 to the Excise Levies Act, the amount is \$2.25 per pig slaughtered.

Note 1: Paragraph (3)(a) of Schedule 22 to the Excise Levies Act identifies amounts that, under the *Pig Industry Act 2001*, are destined for the industry services body for research purposes.

Note 2: Paragraph (3)(b) identifies amounts that, under the *Pig Industry Act 2001*, are destined for the industry services body for marketing purposes.

Note 3: Paragraph 3(c) provides that an amount per pig slaughtered may be prescribed by the regulations. Under the *Australian Animal Health Council (Live-stock Industries) Funding Act 1996* any such amounts are destined for the Australian Animal Health Council. However, no amount is currently set for the paragraph.

2 EADR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EADR levy is imposed on pig slaughter on which levy is imposed by clause 2 of Schedule 22 to that Act.
- (2) For clause 6 of Schedule 27 to that Act, the rate of EADR levy imposed by this clause is nil.
- (3) For clause 11 of Schedule 27 to that Act, EADR levy imposed on pig slaughter by this clause is payable by the producer of the pigs.

Schedule 23—Rice

Part 1—Product levy

1 Leviable rice varieties

For Schedule 23 to the Excise Levies Act, all varieties of rice of the species *Oryza sativa* are specified.

2 Rate of levy

For subclause 3(1) of Schedule 23 to the Excise Levies Act, the amount specified as the rate of levy is:

- (a) before 1 January 2009—\$2.97 per tonne of rice; and
- (b) on or after 1 January 2009—\$2.94 per tonne of rice.

Part 2—Special purpose levies

3 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on rice on which levy is imposed by Schedule 23 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on leviable rice, on or after 1 January 2009, is 6 cents per tonne of rice.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on leviable rice is payable by the producer of the rice.

Note: In relation to PHA levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

4 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on rice on which levy is imposed by Schedule 23 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on rice is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on rice is payable by the producer of the rice.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Schedule 24—Sugar cane

Part 1—Product levy

1 What are the sugar industry organisations

For the definition of *sugar industry organisations* in clause 1 of Schedule 24 to the Excise Levies Act, the organisations are:

- (a) the Australian Cane Farmers Association Limited; and
- (b) the Australian Cane Growers Council Limited; and
- (c) the Australian Sugar Milling Council Proprietary Limited.

Part 2—Special purpose levies

3 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on sugar cane on which levy is imposed by Schedule 24 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on sugar cane is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on sugar cane is payable by the producer of the sugar cane.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Schedule 25—Wheat

Part 1—Product levy

1 Definition for Schedule 25

In this Schedule:

levy year has the meaning given in clause 1.3 of Schedule 34 to the Collection Regulations.

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.

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

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

3 What is the minimum amount

For subclause 4(3) of Schedule 25 to the Excise Levies Act, the minimum amount for any levy year is \$25.

4 What is the rate of levy

For paragraph 5(b) of Schedule 25 to the Excise Levies Act, 0.99% is prescribed.

Note: For the rate of NRS levy on wheat, see section 5 of Schedule 16 to the *National Residue Survey (Excise) Levy Act 1998*, and Part 18 of the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*.

Part 2—Special purpose levies

5 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on wheat on which levy is imposed by Schedule 25 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on wheat is 0.01% of the sale value of the wheat, calculated in accordance with clause 2 of this Schedule.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on wheat is payable by the producer of the wheat, within the meaning of Schedule 25 to the Excise Levies Act.

Note: In relation to PHA levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

6 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on wheat on which levy is imposed by Schedule 25 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy is 0.005% of the sale value of the wheat, calculated in accordance with clause 2 of this Schedule.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on wheat is payable by the producer of the wheat.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Schedule 26—Wine grapes

Part 1—Product levy

1 Definitions for Schedule 26

In this Schedule:

grape industry means the industry concerned with the production of grapes for processing.

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

Note: Prescribed goods includes:

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

being grapes or grape juice produced in Australia.

2 Rate of levy on prescribed goods

For paragraph 7(1)(a) of Schedule 26 to the Excise Levies Act, an amount calculated in accordance with the following table is the amount referred to in that paragraph in respect of the year referred to in that paragraph.

Quantity of prescribed goods used in a year (tonnes)	Amount of levy
Not more than 10	\$200
More than 10 but not more than 3 000	\$180 + \$4.20 for each tonne
More than 3 000 but not more than 6 000	\$12 780 + \$3.80 for each tonne over 3 000 tonnes
More than 6 000 but not more than 9 000	\$24 180 + \$2.00 for each tonne over 6 000 tonnes
More than 9 000 but not more than 12 000	\$30 180 + \$1.30 for each tonne over 9 000 tonnes
More than 12 000 but not more than 20 000	\$34 080 + \$0.60 for each tonne over 12 000 tonnes
More than 20 000 but not more than 40 000	\$38 880 + \$0.50 for each tonne over 20 000 tonnes
More than 40 001	\$48 880 + \$0.40 for each tonne over 40 000 tonnes

3 Research amount

For the definition of **research amount** in subclause 7(2) of Schedule 26 to the Excise Levies Act, the amount is 497.6 cents.

Clause 4

4 Gross value of production for prescribed goods

For the purposes of subclause 7(4) of Schedule 26 to the Excise Levies Act, the manner in which the Minister is to determine the gross value of production of prescribed goods for a year is in accordance with the following formula:

$$\frac{A + B}{C}$$

where:

A is the estimated gross value of grapes to be produced by the grape industry in that year, as shown in figures supplied by the Australian Bureau of Agricultural and Resource Economics.

B is the gross value of grapes produced by the grape industry in the 2 years immediately before that year, as shown in figures supplied by the Australian Bureau of Agricultural and Resource Economics.

Part 2—Special purpose levies

5 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on prescribed goods on which levy is imposed by Schedule 26 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on prescribed goods is:
 - (a) in the case of fresh grapes—2.4 cents per tonne of the grapes; and
 - (b) in any other case—2.4 cents per tonne of the fresh grape equivalent of the prescribed goods.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on prescribed goods used at a winery during a year in the manufacture of wine is payable by the producer.

Note: In relation to PHA levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

6 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on prescribed goods on which levy is imposed by Schedule 26 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on prescribed goods is nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on prescribed goods is payable by the producer of the goods.

Note: In relation to EPPR levy, see *Plant Health Australia (Plant Industries) Funding Act 2002*.

Schedule 27—Other levies

(regulation 5)

Part 1—Macropods

1.1 Definitions

In this Part:

macropod means a macropod that has been killed in its habitat by a shot from a firearm.

1.2 Imposition of levy

- (1) Subject to subclauses (2) and (3), levy is imposed on the processing at a processing establishment of:
 - (a) macropods intended for human consumption; or
 - (b) macropods intended for animal consumption;if the processing occurs after the commencement of this Part.
- (2) Levy is not imposed on the processing of macropods by a producer, or by a person on behalf of a producer, if:
 - (a) the macropods are harvested for consumption:
 - (i) by the producer, members of the producer's household, the producer's employees or animals owned by the producer; and
 - (ii) on premises owned or occupied by the producer; and
 - (b) the macropods are harvested on premises owned or occupied by the producer.
- (3) Levy is not imposed on the processing, at a processing establishment, of the following species of macropod:
 - (a) *Thylogale billardierii*, commonly known as the Tasmanian rufus wallaby;
 - (b) *Macropus rufogrius*, commonly known as the Tasmanian bennetts wallaby.

Note 1: The levy mentioned in subclause 1.2(1) is attached to the Rural Industries Research and Development Corporation—see section 6 of the *Primary Industries and Energy Research and Development Act 1989* and regulation 17 of the *Rural Industries Research and Development Corporation Regulations 2000*.

Note 2: For the operative rate of NRS excise levy on kangaroos (there is no NRS levy on other macropods), see regulation 61 of the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*.

1.3 Rate of levy

The rate of levy imposed by this Part on the processing of macropods is:

- (a) for paragraph 1.2(1)(a)—4.0 cents per carcase; or
- (b) for paragraph 1.2(1)(b)—3 cents per carcase.

1.4 Who pays the levy

Levy imposed by this Part on the processing of macropods is payable by the producer of the macropods.

Note: **Producer** is defined for macropods in clause 1.4 of Part 1 of Schedule 37 to the Collection Regulations.

Part 2—Wool

2.1 Imposition of levy

- (1) Levy is imposed on wool produced in Australia if, on or after the commencement of this Part, the producer:
 - (a) sells the wool; or
 - (b) uses the wool in the production of other goods.
- (2) Levy is not imposed by this Part on:
 - (a) wool on which a tax imposed by a Wool Tax Act has previously been imposed or paid; or
 - (b) wool on which levy under this Part has previously been imposed or paid; or
 - (c) wool on which charge under Part 1 of Schedule 14 to the Customs Charges Regulations has previously been imposed or paid.

2.2 Sale value

- (1) For this Part, the *sale value* of wool is:
 - (a) for unprocessed wool—the price paid for the wool; or
 - (b) for processed wool—the amount that would have been paid for the wool if the wool had first been sold before processing.
- (2) For paragraph (1)(b), the amount that would have been paid for the wool is:
 - (a) if unprocessed wool of the same quality is sold on the same day at 1 market—the market price for that wool on that day at that market; or
 - (b) if unprocessed wool of the same quality is sold on the same day at more than 1 market—the market price for that wool on that day at the market that is closest to the processing establishment at which the wool was processed; or
 - (c) in any other case—the value of the wool immediately before processing.
- (3) For paragraph (2)(c), the value of the wool before processing must be substantiated by the producer's financial records in accordance with generally accepted accounting principles.
- (4) The sale value of wool is to be net of handling, storage and transport costs.

Note: The *price* or *amount paid* for a product is taken not to include net GST—see regulation 3A.

2.3 Rate of levy

The rate of levy imposed by this Part on wool is 2% of the sale value of the wool.

2.4 Who pays the levy

Levy imposed by this Part on wool is payable by the producer of the wool.

Note: **Producer** is defined for wool in clause 2.6 of Part 2 of Schedule 37 to the Collection Regulations.

Part 3—Farmed prawns

3.1 Meaning of farmed prawns

In these Regulations:

farmed prawns means prawns that are:

- (a) produced in Australia by aquaculture; and
- (b) described in an item in table 3.1.

Table 3.1 Farmed prawns

Item	Common name	Scientific name
1	Banana Prawn	<i>Penaeus merguensis</i>
2	Black Tiger Prawn	<i>Penaeus monodon</i>
3	Brown Tiger Prawn	<i>Penaeus esculentis</i>
4	Kuruma Prawn	<i>Penaeus japonicus</i>
5	School Prawn	<i>Metapenaeus macleayi</i>

3.2 Imposition of levy

For clause 2 of Schedule 27 to the Excise Levies Act, levy is imposed on farmed prawns that, after the commencement of this Part, are:

- (a) delivered, other than for storage, by the producer to another person; or
- (b) sold by the producer; or
- (c) used by the producer in the production of other goods.

3.3 Rate of levy

For clause 6 of Schedule 27 to the Excise Levies Act, the rate of levy is 3.64 cents per kilogram of farmed prawns, weighed before any part of the prawns is removed.

3.4 Who pays the levy

For clause 11 of Schedule 27 to the Excise Levies Act, levy imposed by this Part on farmed prawns is payable by the producer of the prawns.

Note: As to who is the *producer* in relation to excise levy on farmed prawns, see paragraph 3.4(a) of Schedule 37 to the Collection Regulations.

Part 4—Eggs

4.1 Definitions for Part 4

In this Part:

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

egg means an egg of a laying chicken.

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

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

4.2 Imposition of levy

For subclause 2(1) of Schedule 27 to the Excise Levies Act, levy is imposed on eggs that:

- (a) are produced in Australia; and
- (b) are sold by the producer or used by the producer in the production of other goods.

4.3 Presumed production in Australia

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

4.4 Rate of levy—promotional component

For clause 6 of Schedule 27 to the Excise Levies Act, the rate of levy is 32.5 cents for each laying chicken bred by a producer, or purchased by a producer, for use in the commercial production of eggs.

4.5 Who pays the levy

For clause 11 of Schedule 27 to the Excise Levies Act, levy imposed by this Part on eggs is payable by the producer of the eggs.

Part 5—Bees

5.1 Definitions for Part 5

In this Part:

bee means a bee of the species *Apis mellifera*, commonly known as the European honeybee.

queen bee means a fertile female bee.

5.2 Imposition of levy

For subclause 2(1) of Schedule 27 to the Excise Levies Act, levy is imposed on queen bees produced in Australia and sold by the producer.

5.3 Rate of levy—research and development component

For clause 6 of Schedule 27 to the Excise Levies Act, the rate of levy on queen bees is nil.

5.4 Who pays the levy

For clause 11 of Schedule 27 to the Excise Levies Act, levy imposed by this Part on queen bees is payable by the producer of the queen bees.

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

5.5 Queen bees that are exempt from levy

For clause 12 of Schedule 27 to the Excise Levies Act, queen bees are exempt from levy in a levy year if the total amount of levy and charge on queen bees that the producer of the queen bees would be liable to pay in the levy year is less than \$50.

Part 7—Ratites (ostriches)

7.1 Imposition of levy

- (1) Levy is imposed on the slaughter at an abattoir of ostriches intended for human consumption.
- (2) However, levy imposed by subclause (1) is not payable in relation to an ostrich whose carcass is, under a law of the Commonwealth, a State or Territory, condemned or rejected by an inspector as being unfit for human consumption.

Note 1: Levy is not imposed on the slaughter of ostriches if, before the slaughter, the ostriches are condemned or rejected by an inspector as being unfit for human consumption. In this case, the ostriches cannot be said to be intended for human consumption.

Note 2: The levy mentioned in clause 7.1 is attached to the Rural Industries Research and Development Corporation—see section 5 of the *Primary Industries and Energy Research and Development Act 1989* and regulation 38 of the *Rural Industries Research and Development Corporation Regulations 2000*.

Note 3: For the operative rate of NRS excise levy on ostriches, see regulation 228 of the *Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998*.

7.2 Rate of levy

The rate of levy imposed by this Part on the slaughter of ostriches is nil.

7.3 Who pays the levy

Levy imposed by this Part on the slaughter of ostriches is payable by the producer of the ostriches.

Note: Under paragraph (f) of the definition of **producer** in subsection 4(1) of the Collection Act, the **producer**, in relation to ostriches on which levy is imposed, means the person who owns the animals at the time the slaughter takes place.

Part 8—Forest growers

Division 8.1—Product levy

8.1 Definitions

In this Part:

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

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

operator of a mill has the same meaning as in Schedule 10 to the Excise Levies Act.

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

8.2 Imposition of levy

- (1) Levy is imposed on logs that are produced in Australia after the commencement of this Part.
- (2) Levy is not imposed by this Division on logs if:
 - (a) the logs are for use by the producer of the logs for domestic purposes; or
 - (b) the products and by-products from processing the logs are for use by the operator of a mill for domestic purposes; or
 - (c) the logs were produced from trees that were grown on a farm operated by the operator of a mill and the products and by-products from processing the logs are for use on that farm; or
 - (d) the logs are processed for the purpose of producing fuel wood; or
 - (e) the logs:
 - (i) were produced either as a result of landscaping or to remove trees that are a safety hazard; and
 - (ii) are processed at the site at which they were produced; or
 - (f) levy under this Division has already been paid on the logs.
- (3) Also, levy is not imposed by this Division on logs if:
 - (a) the logs:
 - (i) are processed at a mobile mill that is not permanently sited; and
 - (ii) are processed for the purposes of producing timber products that are not chip or pulp; and
 - (b) the levy imposed under this Division on the logs would result in an annual levy for the processor of the logs of \$100 or less.

8.3 Rate of levy

The rate of levy imposed by this Division on a log is 5 cents per cubic metre of the log.

8.4 Who pays the levy

Levy imposed by this Division on logs is payable by the producer of the logs.

Note 1: The producer, for the purposes of levy imposed under this Division, is taken to be the person prescribed in the Collection Regulations: see subsection 4(2B) of the Collection Act.

Note 2: Under clause 9.4 of Part 9 of Schedule 37 to the Collection Regulations, the producer of logs is the person who owns the logs immediately after the trees from which the logs are produced are felled.

Division 8.2—Special purpose levies

8.5 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on logs that are produced from trees felled in a plantation and on which levy is imposed by Division 8.1 of this Schedule.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on a log is 0.5 cents per cubic metre of the log.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on logs is payable by the producer of the logs.

Note: In relation to PHA levy, see the *Plant Health Australia (Plant Industries) Funding Act 2002*.

8.6 EPPR levy

- (1) For clause 2 of Schedule 27 of the Excise Levies Act, EPPR levy is imposed on logs that are produced from trees felled in a plantation and on which levy is imposed by Division 8.1 of this Schedule.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on a log is:
 - (a) if the log is produced from an exotic softwood tree of the genus *Pinus* *sp.*—5 cents per cubic metre of the log; and
 - (b) in any other case—nil.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on logs is payable by the producer of the logs.

Note: In relation to EPPR levy, see the *Plant Health Australia (Plant Industries) Funding Act 2002*.

Part 9—Ginger

9.1 Definition

In this Part:

ginger means a rhizome of a plant of a variety of the species *Zingiber officinale*.

9.2 Imposition of levy

For subclause 2(1) of Schedule 27 to the Excise Levies Act, levy is imposed on ginger that:

- (a) is produced in Australia; and
- (b) is sold by the producer to a first purchaser, buying agent, selling agent, processor or wholesale produce market.

Note: For the meaning of processor in this clause, see clause 10.5 of Part 10 of Schedule 37 to the Collection Regulations.

9.3 Rate of levy—research and development component

For clause 6 of Schedule 27 to the Excise Levies Act, the rate of levy on ginger is 0.5% of the sale price at the first point of sale.

Note: Sale price is taken to exclude net GST—see regulation 3A.

9.4 Who pays the levy

For clause 11 of Schedule 27 to the Excise Levies Act, the levy on ginger is payable by the producer of the ginger.

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	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
1999 No. 302	15 Dec 1999	1 Jan 2000	
2000 No. 132	28 June 2000	1 July 2000	—
2000 No. 176	12 July 2000	12 July 2000	—
2000 No. 237	30 Aug 2000	rr. 1–3 and Schedule 1: 1 Jan 2000 Schedule 2: 1 Oct 2000 Remainder: 1 Jan 2001	—
as amended by			
2000 No. 265	28 Sept 2000	Schedule 1: (2000 No. 265 below)	—
2000 No. 265	28 Sept 2000	rr. 1–3 and Schedule 1: 28 Sept 2000 Remainder: 2 Oct 2000	—
2000 No. 320	8 Dec 2000	1 Jan 2001	—
2000 No. 345	18 Dec 2000	1 Jan 2001 (r. 2 and <i>Gazette</i> 2000, No. S638)	—
2001 No. 6	13 Feb 2001	rr. 1–3 and Schedule 1: 1 Mar 2001 Remainder: 1 Mar 2003	—
2001 No. 61	12 Apr 2001	1 May 2001	—
2001 No. 95	23 May 2001	1 July 2001	—
2001 No. 109	6 June 2001	1 July 2001	—
2001 No. 113	6 June 2001	1 July 2001	—
2001 No. 152	29 June 2001	1 July 2001	—
2001 No. 217	23 Aug 2001	1 Oct 2001	—
2001 No. 234	5 Sept 2001	1 Oct 2001	—
2001 No. 258	5 Oct 2001	31 Aug 2001	—
2001 No. 260	5 Oct 2001	1 Jan 2002	—
2002 No. 3	21 Feb 2002	1 Mar 2002	—
2002 No. 55	28 Mar 2002	1 Apr 2002	—
2002 No. 68	18 Apr 2002	1 May 2002	—
2002 No. 107	5 June 2002	1 July 2002	—
2002 No. 155	3 July 2002	1 Aug 2002	—
2002 No. 192	29 Aug 2002	1 Oct 2002	—
2002 No. 274	21 Nov 2002	1 Jan 2003	—
2002 No. 287	4 Dec 2002	1 Jan 2003	—
2002 No. 290	4 Dec 2002	1 Jan 2003	—
2002 No. 294	28 Nov 2002	1 Jan 2003	—
2002 No. 307	19 Dec 2002	1 Feb 2003	—

Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
2002 No. 324	20 Dec 2002	1 Jan 2003	—
2003 No. 3	13 Feb 2003	13 Feb 2003	—
2003 No. 11	27 Feb 2003	1 Mar 2003	—
2003 No. 14	27 Feb 2003	1 Mar 2003	—
as amended by			
2005 No. 284	5 Dec 2005 (F2005L03764)	(2005 No. 284 below)	—
2003 No. 28	7 Mar 2003	1 Apr 2003	—
2003 No. 80	8 May 2003	1 June 2003	—
2003 No. 113	19 June 2003	rr. 1–3 and Schedule 1: 1 July 2003 Remainder: 1 July 2006	—
2003 No. 136	26 June 2003	1 July 2003 (r. 2 and <i>Gazette</i> 2003, No. S228)	—
2003 No. 139	26 June 2003	1 July 2003	—
2003 No. 142	26 June 2003	1 July 2003	—
2003 No. 145	26 June 2003	1 July 2003	—
2003 No. 216	28 Aug 2003	rr. 1–3 and Schedule 1: 1 Sept 2003 Remainder: 1 Sept 2006	—
2003 No. 221	28 Aug 2003	1 Oct 2003	—
2003 No. 225	3 Sept 2003	1 Oct 2003	—
2003 No. 288	27 Nov 2003	1 Jan 2004	—
2003 No. 304	11 Dec 2003	1 Jan 2004	—
2003 No. 326	23 Dec 2003	1 Jan 2004	—
2003 No. 328	23 Dec 2003	1 Jan 2004	—
2003 No. 333	23 Dec 2003	1 Feb 2004	—
2004 No. 42	30 Mar 2004	1 Apr 2004	—
2004 No. 104	3 June 2004	1 July 2004	—
2004 No. 106	3 June 2004	1 July 2004	—
2004 No. 119	18 June 2004	1 July 2004	—
2004 No. 162	1 July 2004	1 July 2004	—
2004 No. 255	26 Aug 2004	rr. 1–3 and Schedule 1: 1 Sept 2004 Remainder: 1 Sept 2005	—
as amended by			
2005 No. 189	22 Aug 2005 (F2005L02338)	23 Aug 2005	—
2004 No. 357	23 Dec 2004	23 Dec 2004	—
2004 No. 359	23 Dec 2004	1 Apr 2005	—
2005 No. 49	24 Mar 2005	1 Apr 2005	—

Endnotes

Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
	(F2005L00371)		
2005 No. 93	2 June 2005 (F2005L01218)	1 July 2005	—
2005 No. 218	7 Oct 2005 (F2005L02918)	rr. 1–3 and Schedule 1 [items 10–12]: 8 Oct 2005 Remainder: 1 Jan 2007	—
2005 No. 246	14 Nov 2005 (F2005L03465)	1 Jan 2006 (r. 2)	—
2005 No. 284	5 Dec 2005 (F2005L03764)	rr. 1–4 and Schedule 1: 1 Jan 2006 Remainder: 1 Mar 2003	—
2006 No. 109	2 June 2006 (F2006L01567)	1 July 2006	—
2006 No. 110	2 June 2006 (F2006L01574)	1 July 2006	—
2006 No. 136	26 June 2006 (F2006L01872)	1 July 2006	—
2006 No. 192	28 July 2006 (F2006L02430)	1 Oct 2006	—
2006 No. 240	22 Sept 2006 (F2006L03157)	1 Oct 2006	—
2006 No. 262	31 Oct 2006 (F2006L03461)	1 Nov 2006	—
2006 No. 318	30 Nov 2006 (F2006L03884)	30 Nov 2006 (r 2)	—
2007 No. 26	2 Mar 2007 (F2007L00508)	1 Apr 2007	—
2007 No. 36	23 Mar 2007 (F2007L00740)	1 Apr 2007	—
2007 No. 121	25 May 2007 (F2007L01457)	1 June 2007	—
2007 No. 122	25 May 2007 (F2007L01501)	1 July 2007	—
2007 No. 133	30 June 2007 (F2007L01673)	1 July 2007	—
2007 No. 134	12 June 2007 (F2007L01666)	1 July 2007	—
2007 No. 208	24 Jul 2007 (F2007L02286)	1 Sept 2007	—
2007 No. 232	13 Aug 2007 (F2007L02465)	1 Sept 2007	—
2007 No. 262	11 Sept 2007 (F2007L03524)	12 Sept 2007	—

Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
2007 No. 284	28 Sept 2007 (F2007L03753)	1 Nov 2007	—
2007 No. 285	28 Sept 2007 (F2007L03848)	1 Nov 2007	—
2008 No. 84	30 May 2008 (F2008L01666)	31 May 2008	—
2008 No. 85	2 June 2008 (F2008L01662)	1 July 2008	—
2008 No. 216	31 Oct 2008 (F2008L04271)	1 Nov 2008	—
2008 No. 223	2 Dec 2008 (F2008L04034)	1 Jan 2009	—
2008 No. 249	17 Dec 2008 (F2008L04626)	1 Jan 2009	—
2009 No. 49	31 Mar 2009 (F2009L01170)	1 Apr 2009	—
2009 No. 75	15 May 2009 (F2009L01732)	1 July 2009	—
2009 No. 210	9 Sept 2009 (F2009L03243)	10 Sept 2009	r 4
2009 No. 280	4 Nov 2009 (F2009L04024)	rr. 1–3: 5 Nov 2009 Schedule 1: 1 Dec 2009	—
2009 No. 351	15 Dec 2009 (F2009L04357)	rr. 1–3: 16 Dec 2009 Schedule 1: 1 Jan 2010	—
2009 No. 352	15 Dec 2009 (F2009L04553)	rr. 1–3: 16 Dec 2009 Schedule 1: 1 Jan 2010	—
2010 No. 2	11 Feb 2010 (F2010L00330)	12 Feb 2010	—
2010 No. 93	24 May 2010 (F2010L01080)	1 July 2010	—
2010 No. 111	7 June 2010 (F2010L01508)	rr. 1–3 and Schedule 1: 8 June 2010 Schedule 2: 1 July 2010	—
2010 No. 148	2 July 2010 (F2010L01800)	3 July 2010	—
2010 No. 283	30 Nov 2010 (F2010L03045)	1 Dec 2010	—
2010 No. 284	1 Dec 2010 (F2010L03017)	2 Dec 2010	r 4
2010 No. 285	26 Nov 2010 (F2010L03049)	1 Jan 2011	—
2010 No. 309	14 Dec 2010 (F2010L03130)	15 Dec 2010	r 3
2010 No. 310	10 Dec 2010	1 Feb 2011	—

Endnotes

Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
	(F2010L03152)		
8, 2011	1 Mar 2011 (F2011L00333)	1 Apr 2011	—
41, 2011	8 Apr 2011 (F2011L00593)	1 July 2011	—
159, 2011	5 Sept 2011 (F2011L01807)	1 Oct 2011	—
206, 2011	25 Nov 2011 (F2011L02438)	1 Jan 2012	—
207, 2011	25 Nov 2011 (F2011L02439)	1 Jan 2012	—
261, 2011	14 Dec 2011 (F2011L02682)	1 Jan 2012	—
73, 2012	28 May 2012 (F2012L01088)	s 1–3 and Sch 1: 1 July 2012 (s 2(a)) Sch 2: 1 July 2014 (s 2(b)) Sch 3: 1 July 2016 (s 2(c))	—
74, 2012	28 May 2012 (F2012L01091)	1 July 2012	—
75, 2012	29 May 2012 (F2012L01097)	1 July 2012	—
240, 2012	26 Oct 2012 (F2012L02088)	1 Nov 2012	—
241, 2012	26 Oct 2012 (F2012L02089)	1 Jan 2013	—
38, 2013	3 Apr 2013 (F2013L00603)	1 May 2013	—
133, 2013	28 June 2013 (2013L01255)	Sch 1 (items 3–6): 1 July 2013	—
158, 2013	15 July 2013 (F2013L01390)	1 Oct 2013	—
55, 2014	30 May 2014 (F2014L00628)	1 July 2014	—
105, 2014	27 Jun 2014 (F2014L00844)	Sch 1(item 1): 1 Aug 2014 (s 2 item 2) Sch 1 (items 2–6): 1 July 2014 (s 2 item 3) Remainder: 28 July 2014 (s 2 item 1)	—
2, 2015	13 Feb 2015 (F2015L00147)	1 Apr 2015 (s 2)	—
55, 2015	1 May 2015 (F2015L00615)	1 July 2015 (s 2)	—
66, 2015	15 May 2015 (F2015L00692)	1 July 2015 (s 2)	—

Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
222, 2015	16 Dec 2015 (F2015L02039)	1 Jan 2016 (s 2(1) item 1)	—

Endnotes

Endnote 3—Legislation history

Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Primary Industries (Excise) Levies Amendment (Forest Growers) Regulation 2016	9 May 2016 (F2016L00715)	1 July 2016 (s 2(1) item 1)	—
Primary Industries (Excise) Levies Amendment (Citrus) Regulation 2016	9 May 2016 (F2016L00716)	1 July 2016 (s 2(1) item 1)	—
Primary Industries (Excise) Levies Amendment (Deer Velvet) Regulation 2016	9 May 2016 (F2016L00742)	1 July 2016 (s 2(1) item 1)	—

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Sugar Research and Development Services (Consequential Amendments—Excise) Act 2013	114, 2013	29 June 2013	Sch 2 (items 13, 14): 1 July 2013	—

Endnote 4—Amendment history

Provision affected	How affected
Reader's Guide.....	am. 2000 No. 132; 2001 Nos. 109 and 234; 2003 Nos. 11 and 28; 2005 No. 218; 2009 No. 352; 2010 No. 111
r. 3.....	am. 2000 No. 132; 2003 Nos. 11 and 28; 2007 No. 262
r. 3A.....	ad. 2000 No. 132
Note following r. 5.....	rep. 2000 No. 132
Schedule 1	
Schedule 1.....	ad. 2000 No. 132
c. 1.....	ad. 2000 No. 132 rep. 2007 No. 208
c. 2.....	ad. 2000 No. 132 rs. 2007 No. 208
Schedule 2	
Heading to Schedule 2.....	ad. 2000 No. 132 rs. 2003 No. 113
Note to Schedule 2.....	ad. 2000 No. 132 rep. 2003 No. 113 ad. 2003 No. 113 rep. 2007 No. 133
Schedule 2.....	rs. 2007 No. 133
c. 1.....	ad. 2003 No. 113 rep. 2003 No. 113 ad. 2007 No. 133
Note 1 to c. 1.....	ad. 2003 No. 113 rep. 2003 No. 113
Note 2 to c. 1.....	ad. 2003 No. 113 rep. 2003 No. 113
Note 3 to c. 1.....	ad. 2003 No. 113 rep. 2003 No. 113
Note 4 to c. 1.....	ad. 2003 No. 113 rep. 2003 No. 113
Schedule 3.....	ad. 2000 No. 132 rs. 2005 No. 284 rep. 2007 No. 134
c. 1.....	ad. 2000 No. 132 am. 2002 No. 68 rs. 2005 No. 284 rep. 2007 No. 134
c. 1A.....	ad. 2001 No. 6

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rs. 2001 No. 6; 2003 No. 14 am. 2004 No. 255 rep. 2005 No. 284
Note to c. 1A(1A)	ad. 2004 No. 255 (as am. by 2005 No. 189) rep. 2005 No. 284
Note 1 to c. 1A(1A)	rep. 2004 No. 255 (as am. by 2005 No. 189)
Note 2 to c. 1A(1A)	rep. 2004 No. 255 (as am. by 2005 No. 189)
Note to c. 1A(2)	am. 2005 No. 218 rep. 2005 No. 284
Note 2 to c. 1A(3)	rs. 2004 No. 255 (as am. by 2005 No. 189) rep. 2005 No. 284
Note 3 to c. 1A(3)	rep. 2004 No. 255
c. 2.....	ad. 2000 No. 132 am. 2000 No. 320; 2001 No. 6; 2002 No. 324; 2003 Nos. 14 and 326; 2004 No. 255 (as am. by 2005 No. 189) rs. 2005 No. 284 rep. 2007 No. 134
Note to c. 2(1).....	am. 2001 No. 6 rs. 2004 No. 255 (as am. by 2005 No. 189) rep. 2005 No. 284
Note to c. 2(2).....	rs. 2001 No. 6 rep. 2005 No. 284
Note to c. 2(3).....	am. 2005 No. 218 rep. 2005 No. 284
Note 2 to c. 2(4)	rs. 2004 No. 255 (as am. by 2005 No. 189) rep. 2005 No. 284
c. 3.....	ad. 2003 No. 28 rs. 2005 No. 284 rep. 2007 No. 134
c. 4.....	ad. 2005 No. 284 am. 2006 No. 262 rep. 2007 No. 134
c. 5.....	ad. 2005 No. 284 rep. 2007 No. 134
Schedule 3	
Schedule 3A.....	ad. 2005 No. 284
Renamed Schedule 3.....	2010 No. 148
c. 1.....	ad. 2005 No. 284 rep. 2010 No. 148
c. 2.....	ad. 2005 No. 284

Endnote 4—Amendment history

Provision affected	How affected
	am. 2009 No. 49
c. 3.....	ad. 2005 No. 284
c. 4.....	ad. 2005 No. 284
	am. 2006 No. 262; 2008 Nos. 84 and 223
c. 5.....	ad. 2005 No. 284
Schedule 3B.....	ad. 2005 No. 284
	rep. 2010 No. 148
c. 1.....	ad. 2005 No. 284
	rep. 2010 No. 148
c. 2.....	ad. 2005 No. 284
	rep. 2010 No. 148
c. 3.....	ad. 2005 No. 284
	rep. 2010 No. 148
c. 4.....	ad. 2005 No. 284
	rep. 2010 No. 148
c. 5.....	ad. 2005 No. 284
	rep. 2010 No. 148
Schedule 4	
Part 1	
Heading to Part 1.....	ad. 2007 No. 262
c. 1.....	am. 2003 No. 11
c. 2.....	am. 2000 No. 132
Note to c. 2(2).....	ad. 2000 No. 132
c. 4.....	rs. 2003 No. 11
Note 1 to c. 4.....	am. 2000 No. 132
Note 3 to c. 4.....	rep. 2000 No. 132
Part 2	
Heading to Part 2.....	ad. 2007 No. 262
c. 5.....	ad. 2003 No. 11
Note to c. 5(4).....	ad. 2007 No. 262
c. 6.....	ad. 2007 No. 262
Schedule 5	
Heading to Schedule 5.....	ad. 2000 No. 132
	rs. 2002 No. 3
Note to Schedule 5.....	ad. 2000 No. 132
	rs. 2001 No. 109
	rep. 2002 No. 3
Part 1	
Heading to Part 1.....	ad. 2007 No. 262
c. 1.....	ad. 2002 No. 3

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. 2003 No. 11
Part 2	
Heading to Part 2.....	ad. 2007 No. 262
c. 2.....	ad. 2003 No. 11
Note to c. 2(3).....	ad. 2007 No. 262
c. 3.....	ad. 2007 No. 262
Schedule 6	
Note following.....	rep. 2000 No. 132
Schedule 6	
c. 1.....	am. 2000 No. 176; 2003 No. 136
cc. 2, 3.....	rep. 2000 No. 176
Heading to c. 4.....	rs. 2000 No. 176
c. 4	
Renumbered c. 2.....	2000 No. 176
c. 2.....	rs. 2003 No. 136
	am. 2011 No. 206; 2012 No. 74
Note to c. 2.....	ad. 2001 No. 109
c. 3.....	ad. 2003 No. 28
Schedule 7	
Heading to Schedule 7.....	ad. 2000 No. 132
	rs. 2001 No. 109
Note to Schedule 7.....	ad. 2000 No. 132
	rep. 2001 No. 109
c. 1.....	ad. 2001 No. 109
c. 2.....	ad. 2001 No. 109
c. 3.....	ad. 2001 No. 109
c. 4.....	ad. 2001 No. 109
	am. 2001 No. 217
	rs. 2007 No. 121; 2011 No. 159
	am. 2012 No. 75
Note to c. 4.....	ad. 2001 No. 217
	rs. 2011 No. 159
Schedule 8	
Heading to Schedule 8.....	ad. 2000 No. 132
	rs. 2001 No. 109; 2011 No. 159
Schedule 8.....	rs. 2007 No. 121; 2011 No. 159
Note to Schedule 8.....	ad. 2000 No. 132
	rs. 2001 No. 109
	rep. 2001 No. 217
c. 1.....	ad. 2001 No. 217

Endnote 4—Amendment history

Provision affected	How affected
	rs. 2007 No. 121; 2011 No. 159 am F2016L00742
c. 2.....	ad. 2001 No. 217 rs. 2007 No. 121; 2011 No. 159 am F2016L00742
Schedule 9	
Heading to Schedule 9.....	ad. 2000 No. 132 rs. 2000 No. 237
Note to Schedule 9.....	ad. 2000 No. 132 rep. 2000 No. 237
c. 1.....	ad. 2000 No. 237 am. 2000 No. 237 rs. 2001 No. 152
Schedule 10	
Heading to Schedule 10.....	ad. 2000 No. 132 rs. 2001 No. 113
Note to Schedule 10.....	ad. 2000 No. 132 rep. 2001 No. 113
c. 1.....	ad. 2001 No. 113 am. 2007 No. 122
c. 2.....	ad. 2001 No. 113 am. 2007 No. 122
c. 3.....	ad. 2001 No. 113
c. 4.....	ad. 2007 No. 285
Schedule 11	
Heading to Schedule 11.....	ad. 2000 No. 132 rs. 2001 No. 109
Note to Schedule 11.....	ad. 2000 No. 132 rs. 2001 No. 109
Schedule 12	
Part 1	
Heading to Part 1.....	ad. 2007 No. 262
C.1.....	rep. 2003 No. 11
c. 2.....	am. 2000 No. 132
Note to c. 2(1)	ad. 2003 No. 11
Note to c. 2(2)	ad. 2000 No. 132
Notes 3–5 to c. 3.....	rep. 2000 No. 132
Notes 1 and 2 to c. 3.....	rep. 2003 No. 11
Note to c. 3.....	ad. 2003 No. 11
c. 4.....	ad. 2003 No. 11

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Part 2	
Heading to Part 2.....	ad. 2007 No. 262
c. 5.....	ad. 2003 No. 11
Note to c. 5(3)	ad. 2007 No. 262
c. 6.....	ad. 2007 No. 262
Schedule 13	
Heading to Schedule 13.....	ad. 2000 No. 132 rs. 2000 No. 237
Note to Schedule 13.....	ad. 2000 No. 132 rep. 2000 No. 237
c. 1A.....	ad. 2007 No. 262
c. 1.....	ad. 2000 No. 237 rs. 2003 No. 225
c. 2.....	ad. 2003 No. 225
Note to c. 2(3)	ad. 2007 No. 262
c. 3.....	ad. 2007 No. 262
Schedule 14	
Heading to Schedule 14.....	ad. 2000 No. 132 rs. 2000 No. 237; 2002 No. 287
Notes to Schedule 14.....	ad. 2000 No. 132 rs. 2000 No. 237 rep. 2002 No. 287
Part 1	
Part 1 heading.....	ad No 55, 2015
c 1A.....	ad No 55, 2015
c 1B.....	ad No 55, 2015
c. 1.....	ad. 2002 No. 287 rs. 2006 No. 110
c. 2.....	ad. 2002 No. 287 rs. 2006 No. 110
Part 2	
Part 2.....	ad No 55, 2015
c. 3.....	ad. 2003 No. 28 am. 2009 No. 210 rs No 55, 2015
c 4.....	ad No 55, 2015
Schedule 15	
Schedule 15.....	ad. 2000 No. 132
Part 1	
Part 1.....	ad. 2000 No. 132

Endnote 4—Amendment history

Provision affected	How affected
c. 1.1	ad. 2000 No. 132 am No 262, 2007; No 222, 2015
Note following Part 1 of Schedule 15	rep. 2000 No. 237
Part 2	
Part 2	ad. 2000 No. 237
Division 2.1	
Heading to Div. 2.1	ad. 2007 No. 262
c. 2.1	ad. 2000 No. 237
Heading to c. 2.4	rs. 2002 No. 155
c. 2.4	ad. 2000 No. 237
c. 2.5	ad. 2000 No. 237 am. 2003 No. 80
Division 2.2	
Div. 2.2 of Part 2	ad. 2007 No. 262
c. 2.6	ad. 2007 No. 262
Part 3	
Part 3	ad. 2000 No. 237
Division 3.1	
Heading to Div. 3.1	ad. 2010 No. 111
c. 3.1	ad. 2000 No. 237
Heading to c. 3.2	rs. 2008 No. 216
c. 3.2	ad. 2000 No. 237 am. 2002 No. 155
Notes 1 and 2 to c. 3.2	rs. 2002 No. 155
c. 3.3	ad. 2000 No. 237 rs. 2002 No. 155 am. 2003 No. 80; 2005 No. 93
c. 3.4	ad. 2000 No. 237 rs. 2002 No. 155 am. 2003 Nos. 11 and 80; 2005 No. 93; 2010 No. 111
c. 3.4A	ad. 2003 No. 11 am. 2005 No. 93 rep. 2010 No. 111
c. 3.5	ad. 2000 No. 237 am. 2003 No. 80
Division 3.2	
Division 3.2	ad. 2010 No. 111
c. 3.6	ad. 2010 No. 111
c. 3.7	ad. 2010 No. 111

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Part 4	
Part 4	ad. 2000 No. 237
Division 4.1	
Heading to Div. 4.1	ad. 2007 No. 262
c. 4.1	ad. 2000 No. 237
Note to c. 4.1	rep. 2007 No. 26
Heading to c. 4.2.....	rs. 2008 No. 216
c. 4.2.....	ad. 2007 No. 26
Heading to c. 4.3.....	rs. 2002 No. 155
c. 4.3.....	ad. 2000 No. 237
	rs. 2007 No. 26
Heading to c. 4.4.....	rs. 2002 No. 155
c. 4.4.....	ad. 2000 No. 237
	rs. 2007 No. 26
c. 4.5.....	ad. 2000 No. 237
	am. 2004 No. 42
Division 4.2	
Heading to Div. 4.2	ad. 2007 No. 262
c. 4.6.....	ad. 2007 No. 262
Part 5	
Part 5	ad. 2000 No. 237
Division 5.1	
Heading to Div. 5.1	ad. 2007 No. 262
c. 5.1.....	ad. 2000 No. 237
Heading to c. 5.2.....	rs. 2008 No. 216
c. 5.2.....	ad. 2000 No. 237
Notes 1 and 2 to c. 5.2	rep. 2007 No. 232
Note to c. 5.2	ad. 2007 No. 232
c. 5.3.....	ad. 2007 No. 232
Heading to c. 5.4.....	rs. 2002 No. 155
c. 5.4.....	ad. 2000 No. 237
	rs. 2007 No. 232
	am. 2012 No. 240
c. 5.5.....	ad. 2000 No. 237
Division 5.2	
Heading to Div. 5.2	ad. 2007 No. 262
c. 5.6.....	ad. 2007 No. 262
c. 5.7.....	ad. 2012 No. 240
Part 6	
Part 6	ad. 2000 No. 237

Endnote 4—Amendment history

Provision affected	How affected
c. 6.1	ad. 2000 No. 237
Note to c. 6.1	rep. 2008 No. 216
c. 6.2	ad. 2008 No. 216
Heading to c. 6.3	rs. 2002 No. 155
c. 6.3	ad. 2000 No. 237
Heading to c. 6.4	rs. 2002 No. 155
c. 6.4	ad. 2000 No. 237 am No 133, 2013
c. 6.5	ad. 2000 No. 237 am. 2009 No. 352
c. 6.6	ad No 133, 2013
c. 6.7	ad No 133, 2013 am No 222, 2015
Part 7	
Part 7	ad. 2000 No. 237
Division 7.1	
Heading to Div. 7.1	ad. 2007 No. 262
c. 7.1	ad. 2000 No. 237
Heading to c. 7.2	rs. 2008 No. 216
c. 7.2	ad. 2000 No. 237
Heading to c. 7.3	rs. 2002 No. 155
c. 7.3	ad. 2000 No. 237
Heading to c. 7.4	rs. 2002 No. 155
c. 7.4	ad. 2000 No. 237 rs. 2003 No. 11 am F2016L00716
c. 7.4A	ad. 2003 No. 11 rep. 2007 No. 262
c. 7.5	ad. 2000 No. 237 am. 2009 No. 352
Division 7.2	
Heading to Div. 7.2	ad. 2007 No. 262
c. 7.6	ad. 2007 No. 262 am F2016L00716
c. 7.7	ad. 2007 No. 262
Part 8	
Part 8	ad. 2000 No. 237 rs. 2000 No. 265
c. 8.1	ad. 2000 No. 237 rs. 2000 No. 265

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Heading to c. 8.2.....	rs. 2008 No. 216
c. 8.2.....	ad. 2000 No. 237
	rs. 2000 No. 265
Note 2 to c. 8.2.....	rep. 2000 No. 237
Heading to c. 8.3.....	rs. 2002 No. 155
c. 8.3.....	ad. 2000 No. 237
	am. 2004 No. 119
Heading to c. 8.4.....	rs. 2002 No. 155
c. 8.4.....	ad. 2000 No. 237
	rs. 2000 No. 265
	am. 2004 No. 119
c. 8.5.....	ad. 2000 No. 237
	rs. 2000 No. 265
Part 9	
Part 9.....	ad. 2000 No. 237
	rs. 2000 No. 265; 2001 No. 152
Division 9.1	
Heading to Div. 9.1.....	ad. 2007 No. 262
c. 9.1.....	ad. 2000 No. 237
	rs. 2000 No. 265; 2001 No. 152
c. 9.2.....	ad. 2000 No. 237
	rs. 2000 No. 265; 2001 No. 152
c. 9.3.....	ad. 2001 No. 152
c. 9.4.....	ad. 2001 No. 152
c. 9.4A.....	ad. 2009 No. 352
Division 9.2	
Div. 9.2 of Part 9.....	ad. 2007 No. 262
c. 9.5.....	ad. 2007 No. 262
Part 10	
Part 10.....	ad. 2000 No. 237
	rs. 2000 No. 265
Division 10.1	
Heading to Div. 10.1.....	ad. 2007 No. 262
c. 10.1.....	ad. 2000 No. 237
	rs. 2000 No. 265
Note to c. 10.1.....	ad. 2002 No. 290
Heading to c. 10.2.....	rs. 2008 No. 216
c. 10.2.....	ad. 2000 No. 237
	rs. 2000 No. 265; 2002 No. 290; 2007 No. 284; 2010 No. 2
Heading to c. 10.3.....	rs. 2002 No. 155

Endnote 4—Amendment history

Provision affected	How affected
c. 10.3	ad. 2000 No. 237 rs. 2000 No. 265; 2002 No. 290; 2007 No. 284 am. 2009 No. 352
Heading to c. 10.4.....	rs. 2002 No. 155
c. 10.4.....	ad. 2000 No. 237 rs. 2000 Nos. 265; 2002 No. 290; 2007 No. 284 am. 2009 No. 352
c. 10.5.....	ad. 2000 No. 237 rs. 2000 No. 265
Division 10.2	
Heading to Div. 10.2	ad. 2007 No. 262
c. 10.6.....	ad. 2007 No. 262
Part 11	
Part 11	ad. 2000 No. 237
c. 11.1	ad. 2000 No. 237
Heading to c. 11.2.....	rs. 2008 No. 216
c. 11.2.....	ad. 2000 No. 237
Heading to c. 11.4.....	rs. 2002 No. 155; 2010 No. 284
c. 11.4.....	ad. 2000 No. 237 rs. 2010 No. 284
c. 11.5.....	ad. 2000 No. 237
Part 12	
Part 12	ad. 2000 No. 132
c. 12.1.....	ad. 2000 No. 132
c. 12.2.....	ad. 2000 No. 132
Heading to c. 12.3.....	rs. 2002 No. 155
c. 12.3.....	ad. 2000 No. 132 am. 2003 No. 145
Heading to c. 12.4.....	rs. 2002 No. 155
c. 12.4.....	ad. 2000 No. 132 am. 2003 No. 145; No 133, 2013
c. 12.5.....	ad. 2000 No. 132 am. 2003 No. 80
c. 12.6.....	ad No 133, 2013
c. 12.7.....	ad No 133, 2013
Note following Part 12 of..... Schedule 15	rep. 2000 No. 237
Part 13	
Part 13	ad. 2000 No. 237
c. 13.1.....	ad. 2000 No. 237

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Note to c. 13.1	rep. 2010 No. 93
c. 13.2	ad. 2010 No. 93
c. 13.3	ad. 2010 No. 93
Heading to c. 13.4.....	rs. 2002 No. 155
c. 13.4.....	ad. 2000 No. 237 am. 2004 No. 359; 2010 No. 93
c. 13.5	ad. 2000 No. 237
Part 14	
Part 14	ad. 2000 No. 237
Division 14.1	
Heading to Div. 14.1	ad. 2011 No. 207
c. 14.1	ad. 2000 No. 237
Heading to c. 14.2.....	rs. 2008 No. 216
c. 14.2	ad. 2000 No. 237
Heading to c. 14.4.....	rs. 2002 No. 155
c. 14.4.....	ad. 2000 No. 237 am. 2003 No. 11; 2011 No. 207
c. 14.4A	ad. 2003 No. 11 rep. 2011 No. 207
c. 14.5	ad. 2000 No. 237 am. 2009 No. 352
Division 14.2	
Heading to Div. 14.2	ad. 2011 No. 207
c. 14.6.....	ad. 2011 No. 207
c. 14.7.....	ad. 2011 No. 207
Part 15	
Part 15	ad. 2000 No. 237
Division 15.1	
Heading to Div. 15.1	ad. 2010 No. 111
c. 15.1	ad. 2000 No. 237
Heading to c. 15.2.....	rs. 2008 No. 216
c. 15.2.....	ad. 2000 No. 237 am. 2008 No. 216
Heading to c. 15.3.....	rs. 2002 No. 155
c. 15.3	ad. 2000 No. 237 rs. 2004 No. 42; 2007 No. 36 am. 2012 No. 241
Heading to c. 15.4.....	rs. 2002 No. 155
c. 15.4.....	ad. 2000 No. 237 rs. 2004 No. 42; 2007 No. 36

Endnote 4—Amendment history

Provision affected	How affected
	am. 2012 No. 241
c. 15.5.....	ad. 2000 No. 237
	am. 2003 No. 80; 2004 No. 42
Division 15.2	
Div. 15.2 of Part 15.....	ad. 2010 No. 111
c. 15.5A.....	ad. 2012 No. 241
c. 15.6.....	ad. 2010 No. 111
Part 16	
Part 16.....	ad. 2000 No. 237
Division 16.1	
Heading to Div. 16.1.....	ad. 2007 No. 262
c. 16.1.....	ad. 2000 No. 237
c. 16.2.....	ad. 2000 No. 237
c. 16.3.....	ad. 2000 No. 237
Heading to c. 16.4.....	rs. 2002 No. 155
c. 16.4.....	ad. 2000 No. 237
	am. 2003 No. 11; 2010 No. 285
c. 16.4A.....	ad. 2003 No. 11
	rep. 2007 No. 262
c. 16.5.....	ad. 2000 No. 237
Division 16.2	
Heading to Div. 16.2.....	ad. 2007 No. 262
c. 16.6.....	ad. 2007 No. 262
	am. 2010 No. 285
c. 16.7.....	ad. 2007 No. 262
Part 17	
Part 17.....	ad. 2000 No. 237
Division 17.1	
Heading to Div. 17.1.....	ad. 2011 No. 207
c. 17.1.....	ad. 2000 No. 237
	am No 107, 2002; No 222, 2015
Note 2 to c. 17.1.....	am. 2002 No. 107
Note 3 to c. 17.1.....	ad. 2001 No. 260
	rs. 2002 No. 107
c. 17.2.....	ad. 2000 No. 237
Heading to c. 17.5.....	rs. 2002 No. 155
c. 17.5.....	ad. 2000 No. 237
	am No 11, 2003; No 207, 2011; No 222, 2015
c. 17.5A.....	ad. 2003 No. 11
	rep. 2011 No. 207

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
c. 17.6.....	ad. 2000 No. 237 am. 2009 No. 352
c. 17.7.....	ad. 2000 No. 237
Division 17.2	
Heading to Div. 17.2	ad. 2011 No. 207
c. 17.8.....	ad. 2011 No. 207
c. 17.9.....	ad. 2011 No. 207
Part 18	
Part 18	ad. 2001 No. 260
c. 18.1.....	ad. 2001 No. 260
c. 18.2.....	ad. 2001 No. 260
c. 18.3.....	ad. 2001 No. 260
Heading to c. 18.4.....	rs. 2008 No. 216
c. 18.4.....	ad. 2001 No. 260 am. 2011 No. 41
c. 18.5.....	ad. 2001 No. 260 am. 2002 No. 274; No 55, 2014
c. 18.6.....	ad. 2001 No. 260 am. 2002 No. 274; No 55, 2014
c. 18.8.....	ad. 2001 No. 260
Part 19	
Part 19	ad. 2002 No. 107
Div 19.1	
hdg to Div 19.1 of Pt 19	ad No 55, 2014
c. 19.1.....	ad. 2002 No. 107
Note 2 to c 19.1	rs No 55, 2014
c 19.3.....	ad No 55, 2014
c. 19.4.....	ad. 2002 No. 107 am No 55, 2014
c. 19.5.....	ad. 2002 No. 107
Div 19.2	
Div 19.2 of Pt 19	ad No 55, 2014
c 19.6.....	ad No 55, 2014
c 19.7.....	ad No 55, 2014
Part 20	
Division 20.1	
Heading to Div. 20.1	ad. 2010 No. 111
Part 20	ad. 2002 No. 192
c. 20.1.....	ad. 2002 No. 192
Heading to c. 20.2.....	rs. 2008 No. 216

Endnote 4—Amendment history

Provision affected	How affected
c. 20.2	ad. 2002 No. 192
c. 20.3	ad. 2002 No. 192
c. 20.4	ad. 2002 No. 192
c. 20.5	ad. 2002 No. 192
Division 20.2	
Div. 20.2 of Part 20	ad. 2010 No. 111
c. 20.6	ad. 2010 No. 111
Part 21	
Part 21	ad. 2003 No. 139
Division 21.1	
Heading to Div. 21.1	ad. 2007 No. 262
c. 21.1	ad. 2003 No. 139
Heading to c. 21.2	rs. 2008 No. 216
c. 21.2	ad. 2003 No. 139
c. 21.3	ad. 2003 No. 139
c. 21.4	ad. 2003 No. 139
c. 21.5	ad. 2003 No. 139
Division 21.2	
Div. 21.2 of Part 21	ad. 2007 No. 262
c 21.5A	ad No 55, 2014
c. 21.6	ad. 2007 No. 262 am No 55, 2014
Part 22	
Part 22	ad. 2003 No. 304
c. 22.1	ad. 2003 No. 304
c. 22.2	ad. 2003 No. 304
Heading to c. 22.3	rs. 2008 No. 216
c. 22.3	ad. 2003 No. 304
c. 22.4	ad. 2003 No. 304
c. 22.5	ad. 2003 No. 304
c. 22.6	ad. 2003 No. 304
Part 23	
Part 23	ad. 2003 No. 333
c. 23.1	ad. 2003 No. 333
c. 23.2	ad. 2003 No. 333
Heading to c. 23.3	rs. 2008 No. 216
c. 23.3	ad. 2003 No. 333
c. 23.4	ad. 2003 No. 333
c. 23.5	ad. 2003 No. 333
c. 23.6	ad. 2003 No. 333

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Part 24	
Part 24	ad. 2004 No. 104
c. 24.1	ad. 2004 No. 104
Heading to c. 24.2	rs. 2008 No. 216
c. 24.2	ad. 2004 No. 104
c. 24.3	ad. 2004 No. 104
c. 24.4	ad. 2004 No. 104
c. 24.5	ad. 2004 No. 104
Part 25	
Part 25	ad. 2006 No. 109
c. 25.1	ad. 2006 No. 109
c. 25.2	ad. 2006 No. 109
c. 25.3	ad. 2006 No. 109
	rs. 2008 No. 216
c. 25.4	ad. 2006 No. 109
c. 25.5	ad. 2006 No. 109
c. 24.6	ad. 2006 No. 109
Renumbered c. 25.6	2008 No. 216
Part 26	
Part 26	ad. 2006 No. 192
c. 26.1	ad. 2006 No. 192
Heading to c. 26.2	rs. 2008 No. 216
c. 26.2	ad. 2006 No. 192
c. 26.3	ad. 2006 No. 192
c. 26.4	ad. 2006 No. 192
c. 26.5	ad. 2006 No. 192
Part 27	
Part 27	ad. 2008 No. 85
Division 27.1	
c. 27.1	ad. 2008 No. 85
Heading to c. 27.2	rs. 2008 No. 216
c. 27.2	ad. 2008 No. 85
c. 27.3	ad. 2008 No. 85
	am No 158, 2013
c. 27.4	ad. 2008 No. 85
c. 27.5	ad. 2008 No. 85
Div 27.2	
Div 27.2 of Pt 27	ad No 158, 2013
c 27.6	ad No 158, 2013
c 27.7	ad No 158, 2013

Endnote 4—Amendment history

Provision affected	How affected
	am No 66, 2015
Part 28	
Part 28	ad. 2009 No. 75
Division 28.1	
c. 28.1	ad. 2009 No. 75
c. 28.2	ad. 2009 No. 75
c. 28.3	ad. 2009 No. 75
c. 28.4	ad. 2009 No. 75
c. 28.5	ad. 2009 No. 75
Division 28.2	
c. 28.6	ad. 2009 No. 75
c. 28.7	ad. 2009 No. 75
Part 29	
Part 29	ad. No. 38, 2013
Division 29.1	
c. 29.1	ad. No. 38, 2013
c. 29.2	ad. No. 38, 2013
c. 29.3	ad. No. 38, 2013
c. 29.5	ad. No. 38, 2013
c. 29.5A	ad No 222, 2015
Division 29.2	
c. 29.6	ad. No. 38, 2013
c. 29.7	ad. No. 38, 2013
c. 29.8	ad. No. 38, 2013
Part 30	
Part 30	ad No 222, 2015
Division 30.1	
c. 30.1	ad No 222, 2015
c. 30.2	ad No 222, 2015
c. 30.3	ad No 222, 2015
c. 30.4	ad No 222, 2015
Division 30.2	
c. 30.5	ad No 222, 2015
c. 30.6	ad No 222, 2015
Schedule 16	
Heading to Schedule 16	ad. 2000 No. 132 rs. 2000 No. 320
Note to Schedule 16	ad. 2000 No. 132 rep. 2000 No. 320
c. 1	ad. 2000 No. 320

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. 2009 No. 280; 2010 No. 310
c 2.....	ad No 28, 2003
	am No 106, 2004; No 136, 2006; No 2, 2015
Schedule 17	
Schedule 17.....	ad. 2000 No. 132
c. 1.....	ad. 2000 No. 132
	rep. 2007 No. 208
c. 2.....	ad. 2000 No. 132
	rs. 2007 No. 208
c. 3.....	ad. 2000 No. 132
	rs. 2007 No. 208
c. 4.....	ad. 2000 No. 132
	rs. 2007 No. 208
Schedule 18	
Schedule 18.....	ad. 2000 No. 132
c. 1.....	ad. 2000 No. 132
	am. 2002 No. 68
c. 2.....	ad. 2000 No. 132
c. 3.....	ad. 2000 No. 132
	am. 2002 No. 68; 2009 No. 49
c. 4.....	ad. 2000 No. 132
c. 5.....	ad. 2000 No. 132
	am. 2001 No. 258
c. 6.....	ad. 2000 No. 132
	am. 2003 No. 328; 2010 No. 309
c. 7.....	ad. 2003 No. 28
	am. 2004 No. 162
Schedule 19	
Heading to Schedule 19.....	ad. 2000 No. 132
	rs. 2000 No. 320
Note to Schedule 19.....	ad. 2000 No. 132
	rep. 2000 No. 320
c. 1.....	ad. 2000 No. 320
c. 2.....	ad No 28, 2003
	am No 106, 2004; No 283, 2010; No 2, 2015
Schedule 20	
Note following.....	rep. 2000 No. 132
Schedule 20	
Part 1	
Heading to Part 1.....	ad. 2007 No. 262

Endnote 4—Amendment history

Provision affected	How affected
c. 1.....	rep. 2003 No. 11
c. 2.....	am. 2000 No. 132
Note to c. 2(1)	ad. 2003 No. 11
Note to c. 2(2)	ad. 2000 No. 132
c. 3.....	ad. 2003 No. 11
Part 2	
Heading to Part 2.....	ad. 2007 No. 262
c. 4.....	ad. 2003 No. 11
Note to c. 4(3)	ad. 2007 No. 262
c. 5.....	ad. 2007 No. 262
Schedule 21	
Heading to Schedule 21.....	ad. 2000 No. 132
Note to Schedule 21.....	ad. 2000 No. 132
Schedule 22	
Heading to Schedule 22.....	ad. 2000 No. 132
	rs. 2001 No. 109
Note to Schedule 22.....	ad. 2000 No. 132
	rep. 2001 No. 109
c. 1.....	ad No 109, 2001
	am No 351, 2009; No 73, 2012
c. 2.....	ad. 2003 No 28
Schedule 23	
Part 1	
Heading to Part 1.....	ad. 2007 No. 262
c. 1.....	rs. 2003 No. 11; 2005 No. 246; 2011 No. 261
Notes 1 and 2 to c. 1.....	rep. 2000 No. 132
Note to c. 1.....	ad. 2000 No. 132
	rep. 2003 No. 11
c. 2.....	ad. 2003 No. 11
	rs. 2005 No. 246
	am. 2008 No. 249; 2011 No. 261
Part 2	
Heading to Part 2.....	ad. 2007 No. 262
c. 3.....	ad. 2005 No. 246
	am. 2007 No. 262; 2008 No. 249; 2011 No. 261
Note to c. 3(3).....	ad. 2007 No. 262
c. 4.....	ad. 2007 No. 262
Schedule 24	
Heading to Schedule 24.....	ad. 2000 No. 132
	rs. 2001 No. 61

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Note to Schedule 24.....	ad. 2000 No. 132 rep. 2001 No. 61
Part 1	
Heading to Part 1	ad. 2010 No. 111
c. 1.....	ad. 2001 No. 61
c. 2.....	ad. 2001 No. 61 am. 2002 No. 55 rep Act No 114, 2013
Part 2	
Part 2	ad. 2010 No. 111
c. 3.....	ad. 2010 No. 111
Schedule 25	
Part 1	
Heading to Part 1	ad. 2007 No. 262 rs. 2010 No. 111
c. 1.....	am. 2003 No. 221
Note to c. 2(1)	ad. 2000 No. 132
c. 4.....	am. 2003 No. 11
Notes 1 and 2 to c. 4.....	rep. 2000 No. 132
Note to c. 4	ad. 2000 No. 132
Part 2	
Heading to Part 2.....	ad. 2007 No. 262
c. 5.....	ad. 2003 No. 11
Note to c. 5(3)	ad. 2007 No. 262
c. 6.....	ad. 2007 No. 262
Schedule 26	
Heading to Schedule 26.....	ad. 2000 No. 132 rs. 2000 No. 237
Note to Schedule 26.....	ad. 2000 No. 132 rep. 2000 No. 237
Part 1	
Heading to Part 1	ad. 2007 No. 262
Heading to c. 1.....	rs. 2007 No. 262
c. 1.....	ad. 2000 No. 237 am. 2007 No. 262
c. 2.....	ad. 2000 No. 237
c. 3.....	ad. 2000 No. 237 am. 2003 No. 225; 2004 No. 357
c. 4.....	ad. 2000 No. 237
Part 2	

Endnote 4—Amendment history

Provision affected	How affected
Heading to Part 4	ad. 2007 No. 262
c. 5	ad. 2003 No. 225
Note to c. 5(3)	ad. 2007 No. 262
c. 6	ad. 2007 No. 262
Schedule 27	
Schedule 27	ad. 2000 No. 320
	am. 2006 No. 240
Part 1	
Part 1	ad. 2000 No. 320
	rs. 2003 No. 288
c. 1.1	ad. 2000 No. 320
	rs. 2003 No. 288
c. 1.2	ad. 2000 No. 320
	rs. 2003 No. 288
	am. 2005 No. 49
Notes to c. 1.2(2)	rep. 2005 No. 49
c. 1.3	ad. 2000 No. 320
	rs. 2003 No. 288
c. 1.4	ad. 2000 No. 320
	rs. 2003 No. 288
Part 2	
Part 2	ad. 2000 No. 345
c. 2.1	ad. 2000 No. 345
c. 2.2	ad. 2000 No. 345
	am No 222, 2015
c. 2.3	ad. 2000 No. 345
	am. 2001 No. 95
c. 2.4	ad. 2000 No. 345
Part 3	
Part 3	ad. 2001 No. 234
c. 3.1	ad. 2001 No. 234
c. 3.2	ad. 2001 No. 234
c. 3.3	ad. 2001 No. 234
c. 3.4	ad. 2001 No. 234
Part 4	
Part 4	ad. 2002 No. 307
c. 4.1	ad. 2002 No. 307
c. 4.2	ad. 2002 No. 307
c. 4.3	ad. 2002 No. 307
c. 4.4	ad. 2002 No. 307

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
c. 4.5.....	ad. 2002 No. 307
Part 5	
Part 5.....	ad. 2003 No. 142
c. 5.1.....	ad. 2003 No. 142
c. 5.2.....	ad. 2003 No. 142
c. 5.3.....	ad. 2003 No. 142
	rs No 105, 2014
c. 5.4.....	ad. 2003 No. 142
Heading to c. 5.5.....	rs. 2008 No. 216
c. 5.5.....	ad. 2003 No. 142
Part 6	
Part 6.....	ad. 2002 No. 294
	exp. 30 Nov 2006 (<i>see</i> Sch. 27 (c. 6.6))
	rep Act no 114, 2013
c. 6.1.....	ad. 2002 No. 294
	exp. 30 Nov 2006 (<i>see</i> Sch. 27 (c. 6.6))
	rep Act No 114, 2013
c. 6.2.....	ad. 2002 No. 294
	exp. 30 Nov 2006 (<i>see</i> Sch. 27 (c. 6.6))
	rep Act No 114, 2013
c. 6.3.....	ad. 2002 No. 294
	exp. 30 Nov 2006 (<i>see</i> Sch. 27 (c. 6.6))
	rep Act No 114, 2013
c. 6.4.....	ad. 2002 No. 294
	exp. 30 Nov 2006 (<i>see</i> Sch. 27 (c. 6.6))
	rep Act No 114, 2013
c. 6.5.....	ad. 2002 No. 294
	exp. 30 Nov 2006 (<i>see</i> Sch. 27 (c. 6.6))
	rep Act No 114, 2013
c. 6.6.....	ad. 2003 No. 3
	rs. 2006 No. 318
	exp. 30 Nov 2006 (<i>see</i> Sch. 27 (c. 6.6))
	rep Act No 114, 2013
Part 7	
Part 7.....	ad. 2003 No. 216
c. 7.1.....	ad. 2003 No. 216
c. 7.2.....	ad. 2003 No. 216
	am. 2003 No. 216
c. 7.3.....	ad. 2003 No. 216
Part 8	

Endnote 4—Amendment history

Provision affected	How affected
Part 8	ad. 2007 No. 285
Div 8.1	
hdg to Div 8.1 of Pt 8	ad No 105, 2014
c. 8.1	ad. 2007 No. 285 am No 105, 2014
c. 8.2	ad. 2007 No. 285 am No 105, 2014
c. 8.3	ad. 2007 No. 285 am No 105, 2014
c. 8.4	ad. 2007 No. 285 am No 105, 2014
Note 1 to c 8.4	am No 105, 2014
Div 8.2	
Div 8.2 of Pt 8	ad No 105, 2014
c 8.5	ad No 105, 2014
c 8.6	ad No 105, 2014 am F2016L00715
Part 9	
Part 9	ad. 2011 No. 8
c. 9.1	ad. 2011 No. 8
c. 9.2	ad. 2011 No. 8
c. 9.3	ad. 2011 No. 8
c. 9.4	ad. 2011 No. 8