

Primary Industries Levies and Charges Collection Amendment Regulations 1999 (No. 1) 1999 No. 302

EXPLANATORY STATEMENT

Statutory Rules 1999 No. 302

Issued by Authority of the Minister for Agriculture, Fisheries and Forestry

Primary Industries Levies and Charges Collection Act 1991

Primary Industries (Excise) Levies Act 1999

Primary Industries (Customs) Charges Act 1999

Primary Industries (Excise) Levies Regulations 1999

Primary Industries Levies and Charges Collection Amendment Regulations 1999 (No. 1)

Section 30 of the *Primary Industries Levies and Charges Collection Act 1991*, [the Collection Act], section 8 of the *Primary Industries (Excise) Levies Act 1999*, [the Excise Levies Act], and section 8 of the *Primary Industries (Customs) Charges Act 1999*, [the Customs Charges Act], provide that the Governor-General may make regulations prescribing matters required or permitted to be prescribed by the Acts, or necessary or convenient to be prescribed for carrying out or giving effect to the Acts.

The Excise Levies Act and the Customs Charges Act consolidated the former levies and charges imposition Acts that imposed duties of excise or of customs on various primary industry commodities and products. In this process the former levies and charges imposition Acts were repealed along with their subordinate regulations. The Collection Act provides the mechanisms for an efficient and effective collection process for all primary industry duties of excise or of customs.

The purpose of these regulations is to carry on the process of replacing those regulations that were previously supported by repealed Acts and update existing collection regulations to reflect the changes. The Regulations are divided into schedules to be generally and serially compatible with those in the Excise Levies Act, since there are greater numbers of duties of excise than duties of customs.

A reader's guide is included to assist in understanding how to use the regulations, what the regulations do, how they are arranged, what levy rates are, and what other legislation needs to be read in conjunction with these regulations. The reader's guide also features a brief explanation of the Collection Act, and the collection and reporting details for each commodity contained in the Excise Levies Act and the Customs Charges Act. These are set out in the *Primary Industries Levies and Charges Collection Regulations 1991* (the Collection Regulations).

Details of the regulations are contained in the attachments.

The Regulations will commence on 1 January 2000.

ATTACHMENT NO. 1

PRIMARY INDUSTRIES LEVIES AND CHARGES COLLECTION AMENDMENT REGULATIONS 1999 (No. 1)

Regulation 1 gives the name of the regulations as the Primary Industries Levies and Charges Collection Amendment Regulations 1999 (No. 1).

Regulation 2 provides that the Regulations will commence on 1 January 2000.

Regulation 3 states that Schedule 1 amends the Primary Industries Levies and Charges Collection Regulations.

Schedule 1 Amendments.

Item 1 inserts the Readers' Guide before the existing regulation 1.

Item 2 changes the name of the regulations to the Primary Industries Levies and Charges Collection Regulations 1991.

Item 3 inserts definitions of Customs Charges Act, Customs Charges Regulations, Excise Levies Act, Excise Levies Regulations, lodge, quarter and return. Notes at the end- of the item mention that some terms used in these regulations are defined in the Collection Act or may be defined in a particular Schedule or a Part for that Schedule or Part only.

Item 4 amends the expression "the Schedule" as used in regulation 6 to read "Schedule 1".

Item 5 replaces the name of the Department of Primary Industries and Energy with its new name of Department of Agriculture, Fisheries and Forestry.

Item 6 provides for new regulations to be inserted after regulation 8. These are:

Regulation 9 provides for collection requirements and other matters, and that Schedules 2 to 36 have effect.

Regulation 10 provides details of what must be included in a return. These details include:

- A signed declaration that the particulars in the return are correct in every essential detail;
- The full name and business or residential address of the person lodging the return, together with the postal address if this is different;
- The period to which the return relates;
- The Australian Business Number (if applicable); and
- The Australian Company Number under Corporations Law, if the person lodging the return is a company.

Regulation 10 also provides that a Schedule or Part of a Schedule may specify other information that must be included in a return.

Regulation 11 provides where returns must be lodged. Ordinarily, returns must be lodged at the office of the Secretary to the Department in Canberra. A Schedule or Part of a Schedule may provide that a return may be lodged with a collecting organization (ie a body with which the Secretary has entered into an agreement to collect levies on behalf of the Commonwealth).

Regulation 12 provides that records must be kept for 5 years. A penalty of 10 penalty units is set for non-compliance.

Item 7 rennumbers the Schedule as Schedule 1.

Item 8 inserts a note after Schedule 1. The note indicates that Schedule numbers 2 to 7 are reserved for beef production, buffaloes, buffalo slaughter, cattle exporters, cattle producers, and cattle transactions respectively.

Schedule 8 Coarse grains

Section 1 provides that this Schedule applies to leviable coarse grains.

Section 2 provides definitions for "levy", "purchaser" and "value". The expression "leviable coarse grains" is defined in Schedule 4 to the Excise Levies Act.

Section 3 prescribes a financial year as a levy year for leviable coarse grains.

Section 4 provides that

(a) treatment with pesticide or another preserving agent before or during storage, and

(b).grading solely for seed purposes,

are operations not to be considered as processes.

The definition of process is contained in subsection 4(1) of the Collection Act; it includes all operations as a process other than those specifically excluded.

Section 5 prescribes leviable grain legumes for the purposes of the definition of processor in paragraph (a) of subsection 4 (1) of the Collection Act. This definition of processor as applicable to leviable grain legumes means the person, association, cooperative, board, or authority that produces the product.

Section 6 prescribes leviable coarse grains for the purposes of paragraphs 7 (2) (a) and (b) of the Collection Act. These paragraphs prescribe the liabilities of intermediaries, particularly receivers and processors. The note indicates that receivers and processors are liable to pay, for the producer, any levy due for payment and any penalty for late payment.

Section 7 provides that levy payable is due for payment either:

(a) if the return is lodged within the period mentioned in section 9: - on the day that the return is lodged, or

(b) if the return is not lodged within the period mentioned in section 9: -the last day of that period.

For example, if a return for the quarter ended 31 March 2000 is lodged by 28 April 2000, the levy must be paid when the return is lodged. However, if that return is not lodged until after 28 April 2000, the due date for payment of levy remains 28 April 2000. Penalty for late payment imposed by section 15 of the Collection Act will accrue after that date until the levy is paid in full.

Section 8 prescribes who must lodge a return. These include a producer who processes or exports his or her own leviable coarse grain, a purchaser (as defined in section 2 above) who takes delivery of leviable coarse grain (other than for storage for the producer), and a selling agent who sells leviable coarse grain for a producer. For leviable coarse grains, paragraph (b) of the definition of producer in subsection 4(1) of the Collection Act sets out who is the producer. Section 24 of the Collection Act sets out the penalties for non-compliance.

Section 9 provides that a return must be lodged with 28 days of the end of the quarter to which the return relates. For example, for the quarter ended 31 March 2000 a return must be lodged by 28 April 2000.

Section 10 prescribes additional details, to those specified by regulation 10, that must be included in a return by producers, purchasers (as defined in section 2 above) and selling agents. These include details of the type(s) of leviable coarse grains, the amount of levy payable on the leviable coarse grain(s), the quantity (in tonnes) and value of leviable coarse grains that were delivered or processed or exported in the quarter.

Section 11 prescribes the details to be kept in records and by whom A penalty of 10 penalty units is prescribed for non-compliance by anyone mentioned (ie producers, purchasers (as defined in section 2 above), and selling agents).

The note at the end of Schedule 8 indicates that Schedules numbered 9 to 18 have been reserved for cotton, dairy produce, deer, deer slaughter, deer velvet, dried fruits, forest industries export, forest industries import, forest industries products and goat fibre respectively.

Schedule 19 Grain Legumes.

Section 1 provides that this Schedule applies to leviable grain legumes.

Section 2 provides additional definitions for the Schedule. These include "leviable grain legumes", "levy", "purchaser" and "value".

Section 3 prescribes a financial year to be a levy year for leviable grain legumes

Section 4 provides that

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

are operations not to be considered as processes.

The definition of process is contained in subsection 4(1) of the Collection Act; it includes all operations as a process other than those specifically excluded.

Section 5 prescribes leviable grain legumes for the purposes of the definition of processor in paragraph (a) of subsection 4 (1) of the Collection Act. For leviable grain legumes, this means the person, association, co-operative, board, or authority that produces the product.

Section 6 prescribes leviable grain legumes for the purposes of paragraphs 7 (2) (a) and (b) of the Collection Act. These paragraphs prescribe the liabilities of intermediaries, particularly receivers and processors. Receivers and processors are liable to pay, for the producer, any levy due for payment and any penalty for late payment.

Section 7 provides that levy payable is due for payment either:

- (a) if the return is lodged within the period mentioned in section 9: - on the day that the return is lodged, or
- (b) if the return is not lodged within the period mentioned in section 9: -the last day of that period.

For example, if a return for the quarter ended 31 March 2000 is lodged by 28 April 2000, the levy must be paid when the return is lodged. However, if that return is not lodged until after 28 April 2000, the due date for payment of levy remains 28 April 2000. Penalty for late payment imposed by section 15 of the Collection Act will accrue after that date until the levy is paid in full.

Section 8 prescribes who must lodge a return. These include a producer who processes or exports his or her own leviable grain legumes, a purchaser or receiver who takes delivery of leviable grain legumes (other than for storage for the producer), and a selling agent who sells leviable grain legumes for a producer. For leviable grain legumes, paragraph (b) of the definition of producer in subsection 4(1) of the Collection Act sets out who is the producer. Section 24 of the Collection Act sets out the penalty for non-compliance.

Section 9 provides that a return must be lodged with 28 days of the end of the quarter. For example, for the quarter ended 31 March 2000 a return must be lodged by 28 April 2000.

Section 10 prescribes additional details, to those specified by regulation 10, which must be included in a return. These include details of the type(s) of leviable grain legumes, the amount of levy payable on the leviable grain legumes, the quantity (in tonnes) and value of the leviable grain legumes that were delivered or processed or exported in the quarter. Section 24 of the Collection Act sets out the penalty for noncompliance.

Section 11 prescribes the details to be kept in records and by whom. A penalty of 10 penalty units is prescribed for non-compliance by anyone mentioned (ie producers, purchasers (as defined in section 2 above), and selling agents).

The note at the end of Schedule 19 indicates that Schedules numbered 20 to 28 are reserved for grapes, honey, horticultural products, laying chickens, live-stock exporters, live-stock producers, livestock slaughter, live-stock transactions, and meat chickens. Schedule 22 (set aside for horticultural products) will be divided into 17 parts. Part 1 reserved for general provisions and parts 2 to 17 reserved for almonds, apples & pears, avocados, cherries, chestnuts, citrus, custard apples, dried vine fruits, macadamia nuts, Nashi, Nursery Products, Passionfruit, Potatoes, Stone Fruit, and Strawberries and vegetables respectively.

Schedule 29 Oilseeds.

Section 1 provides that this Schedule applies to leviable oilseeds.

Section 2 provides additional definitions for the Schedule. These include "leviable oilseeds", "levy", "purchaser", and "value".

Section 3 prescribes a financial year to be a levy year for leviable oilseeds.

Section 4 provides that

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

are operations not to be considered as processes.

The definition of process is contained in subsection 4(1) of the Collection Act; it includes all operations as a process other than those specifically excluded.

Section 5 prescribes leviable oilseeds for the purposes of the definition of processor in paragraph (a) of subsection 4 (1) of the Collection Act. For leviable oilseeds, this means the person, association, co-operative, board, or authority that produces the product.

Section 6 prescribes liable oilseeds for the purposes of paragraphs 7 (2) (a) and (b) of the Collection Act. These paragraphs prescribe the liabilities of intermediaries, particularly receivers and processors. Receivers and processors are liable to pay, for the producer, any levy due for payment and any penalty for late payment.

Section 7 provides that levy payable is due for payment either:

(a) if the return is lodged within the period mentioned in section 9: - on the day that the return is lodged, or

(b) if the return is not lodged within the period mentioned in section 9: -the last day of that period.

For example, if a return for the quarter ended 31 March 2000 is lodged by 28 April 2000, the levy must be paid when the return is lodged. However, if a return is not lodged until after 28 April 2000, the due date for payment of levy remains 28 April 2000. Penalty for late payment imposed by section 15 of the Collection Act will accrue after that date until the levy is paid in full.

Section 8 prescribes who must lodge a return. These include a producer who processes or exports his or her own leviable oilseeds, a purchaser (as defined in section 2) or receiver who takes delivery of leviable oilseeds (other than for storage for the producer), and a selling agent who sells leviable oilseeds for a producer. For leviable oilseeds, paragraph (b) of the definition of producer in subsection 4(1) of the Collection Act sets out who is the producer. Section 24 of the Collection Act sets out the penalty for non-compliance.

Section 9 provides that a return must be lodged with 28 days of the end of the quarter to which it relates. For example, for the quarter ended 31 March 2000 a return must be lodged by 28 April 2000.

Section 10 prescribes additional details, to those specified by regulation 10, which must be included in a return. These include details of the type(s) of leviable oilseeds, the amount of levy payable on the leviable oilseeds, the quantity (in tonnes) and value of the leviable oilseeds that were delivered or processed or exported in the quarter. Section 24 of the Collection Act sets out the penalty for non-compliance.

Section 11 prescribes the details to be kept in records and by whom. A penalty of 10 penalty units is prescribed for non-compliance by anyone mentioned (ie producers, purchasers (as defined in section 2) , and selling agents).

The note at the end of the schedule indicates that Schedules numbered 30 and 31 are reserved for pasture seeds and pig slaughter.

Schedule 32 Rice.

Section 1 provides that this Schedule applies to leviable rice.

Section 2 provides additional definitions for the Schedule. These include "leviable rice", "levy", "levy period", "processor", and "producer".

Section 3 prescribes a calendar year to be a levy year for leviable rice.

Section 4 prescribes leviable rice for the purposes of the definition of processor in paragraph (a) of subsection 4 (1) of the Collection Act. For leviable rice, this means the person, association, cooperative, board, or authority that produces the product.

Section 5 prescribes leviable rice for the purposes of paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act. This paragraph refers to the producer as either (a) the person who would have owned the product but for any marketing law that would vest the product in a person or body or in the Crown before harvest; or, in any other case, (b) the person who owns the product immediately after it is harvested.

Section 6 prescribes liable rice for the purposes of paragraphs 7 (2) (b) of the Collection Act. This paragraph prescribes the liabilities of intermediaries, particularly processors. Processors are liable to pay, for the producer, any levy due for payment and any penalty for late payment.

Section 7 provides that levy payable is due for payment either:

(a) if the return is lodged within the period mentioned in section 9: - on the day that the return is lodged, or

(b) if the return is not lodged within the period mentioned in section 9: -the last day of that period.

Penalty for late payment imposed by section 15 of the Collection Act will accrue after that date until the levy is paid in full.

Section 8 prescribes that processors must lodge a return for each levy period. The note indicates that section 24 of the Collection Act sets out the penalty for noncompliance.

Section 9 provides that a return must be lodged with 28 days of the end of the levy period. For example, for the levy period ended 30 June 2000 a return must be lodged by 28 July 2000.

Section 10 prescribes additional details, to those specified by regulation 10, which must be included in a return. These include details of the number of tonnes of each variety of leviable rice delivered for processing, the amount of levy payable on each variety of leviable rice, and the total amount of levy payable for the levy period. Section 24 of the Collection Act sets out the penalty for non-compliance.

Section 11 prescribes the details to be kept in records and by whom. A penalty of 10 penalty units is prescribed for non-compliance.

The note at the end of the schedule indicates that Schedule numbered 33 has been reserved for sugar cane.

Schedule 34 Wheat.

Section 1 provides that this Schedule applies to wheat.

Section 2 provides additional definitions for the Schedule. These include "levy". "purchaser" and "value".

Section 3 prescribes a financial year to be a levy year for wheat

Section 4 provides that

(a) treatment with pesticide or another preserving agent before or during storage, and

(b) grading solely for seed purposes,

are operations not to be considered as processes.

The definition of process is contained in subsection 4(1) of the Collection Act; it includes all operations as a process other than those specifically excluded.

Section 5 prescribes wheat for the purposes of paragraph (b) of the definition of producer in subsection 4 (1) of the Collection Act. This paragraph refers to the producer as either (a) the person who would have owned the product but for any marketing law that would vest the product in a person or body or in the Crown before harvest; or, in any other case, (b) the person who owns the product immediately after it is harvested.

Section 6 prescribes wheat for the purposes of the definition of processor in paragraph (a) of subsection 4 (1) of the Collection Act. It is noted that this definition of processor applicable to wheat means the person, association, Co-operative, board, or authority that produces the product.

Section 7 prescribes wheat for the purposes of paragraphs 7 (2) (a) and (b) of the Collection Act. These paragraphs prescribe the liabilities of intermediaries, particularly receivers and processors. Receivers and processors are liable to pay, for the producer, any levy due for payment and any penalty for late payment.

Section 8 provides that levy payable is due for payment either:

(a) if the return is lodged within the period mentioned in section 9: - on the day that the return is lodged, or

(b) if the return is not lodged within the period mentioned in section 9: -the last day of that period.

For example, if a return for the quarter ended 31 March 2000 is lodged by 28 April 2000, the levy must be paid when the return is lodged. However, if that return is not lodged until after 28 April 2000, the due date for payment of levy remains 28 April 2000. Penalty for late payment imposed by section 15 of the Collection Act will accrue after that date until the levy is paid in full.

Section 9 prescribes who must lodge a return. These include a producer who processes or exports his or her own wheat, a purchaser or receiver who takes delivery of leviable grain legumes (other than for storage for the producer), and a selling agent who sells wheat for a producer. The note indicates that section 24 of the Collection Act sets out the penalty for noncompliance.

Section 10 provides that a return must be lodged with 28 days of the end of the quarter to which it relates. For example, for the quarter ended 31 March 2000 a return must be lodged by 28 April 2000.

Section 11 prescribes additional details, to those specified by regulation 10, which must be included in a return. These include:

- details of the sale value of wheat processed by or for the producer for a commercial purpose;
- the sale value of the wheat delivered, purchased, received or sold by the person in the quarter;
- the State(s) where the wheat was produced;

- the sale value of the wheat delivered, purchased, received or sold in each State; and
- the total amount of levy payable on the wheat. Section 24 of the Collection Act sets out the penalty for non-compliance.

Section 12 prescribes the details to be kept in records and by whom. A penalty of 10 penalty units is prescribed for non-compliance by anyone mentioned (ie producers, purchasers (as defined in section 2), and selling agents). A penalty of 10 penalty units is prescribed in each instance for non-compliance.

The note at the end of the schedule indicates that Schedules numbered 35 and 36 are reserved for wine and wine grapes.

ATTACHMENT NO. 2

PRIMARY INDUSTRIES (EXCISE) LEVIES REGULATIONS 1999

Regulation 1 gives the name of the regulations as the Primary Industries (Excise) Levies Regulations 1999.

Regulation 2 provides that the Regulations will commence on 1 January 2000.

Regulation 3 defines terms Collection Act, Collection Regulations, Customs Charges Act and Excise Levies Act. It is noted that many of the terms used in these regulations are defined elsewhere such as in the Collection Act, the Collection Regulations, the Customs Charges Act or the Excise Levies Act. In addition, some terms may be defined expressly in a Schedule or a Part for that Schedule or Part only.

Regulation 4 requires that these Regulations be read together with the Collection Regulations.

Regulation 5 provides that for setting rates of levy and other related matters, the Schedules have effect.

The note indicates that Schedule numbers 1 to 3 are reserved for beef production, buffalo slaughter, and cattle transactions respectively.

Schedule 4 Coarse Grains

Section 1 provides additional definitions for Schedule 4 and of certain additional commodities. These commodities are canary seed, grain sorghum, maize, and millet. The original commodities contained in Schedule 4 to the Excise Levies Act were barley, oats, triticale and rye.

Section 2 provides that grain means leviable coarse grain and states what is the sale value of leviable coarse grain.

Section 3 prescribes canary seed, grain sorghum, maize and millet for the purposes of the definition as additional leviable coarse grains. Barley, oats, cereal rye and triticale are prescribed as leviable coarse grains in clause 1 of Schedule 4 to the Excise Levies Act. Popping corn is for the purposes of subclause 5 (5) of schedule 4 to the Excise Levies Act exempt from levy.

Section 4 prescribes the operative rates of levy for canary seed, grain sorghum, and millet as 1% of the value of the grain, and for maize 0.7% of the value of the grain. The rates of levy for barley, oats, cereal rye and triticale are prescribed in subclause 6(1) of Schedule 4 to the Excise Levies Act; currently this is 1% of the value of the grain.

Details of the operative rates for the National Residue Survey levies on coarse grains can be found by referencing section 6 to Schedule 2 to the National Residue Survey (Excise) Levy Act 1998. For other matters, relating to National Residue Survey Levies on coarse grains reference should be made to Part 4 of the Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998.

The note at the end of the schedule indicates that Schedule number 5 is reserved for cotton.

Schedule 6 Dairy Produce.

Section 1 provides definitions for the Schedule. These include "Australian Animal Health Council levy", "Corporation levy", "manufacturing milk levy", "market milk levy", "promotion levy", and "research levy".

Section 2 prescribes the operative rates for the market milk levy under paragraphs 7 (a) and 7 (b) as 15.750 cents per kilogram of milk fat and 38.3906 cents per kilogram of protein respectively.

Section 3 prescribes the operative rates for the manufacturing milk levy under paragraphs 8 (a) and 8 (b) as 29.717 cents per kilogram of milk fat and 70.785 cents per kilogram of protein respectively.

Section 4 prescribes the operative rates for the other levies under paragraph 10-(1) (a) as follows:

- * Corporation levy 0.1400 cents per kilogram of milk fat;
- * Promotion levy 1.4525 cents per kilogram of milk fat;
- * Research levy 1.0150 cents per kilogram of milk fat; and
- * Australian Animal Health Council levy 0.0373 cents per kilogram of milk fat.

Section 5 prescribes the operative rates for the other levy under paragraph 10 (1) (b) as follows:

- * Corporation levy 0.3413 cents per kilogram of protein;
- * Promotion levy 3.5405 cents per kilogram of protein;
- * Research levy 2.4740 cents per kilogram of protein; and
- * Australian Animal Health Council levy 0.0880 cents per kilogram of protein.

The note at the end of the schedule indicates that Schedule numbers 7 to 11 are reserved for deer slaughter, deer velvet, dried fruits, forest industries products, and goat fibre respectively.

Schedule 12 Grain Legumes.

Section 1 provides that a "levy year" has the same meaning as in the Collection Regulations (that is, a financial year). The expression leviable grain legumes is defined in clause 1 of Schedule 12 to the Excise Levies Act.

Section 2 sets out what is the sale value of leviable grain legumes.

Section 3 prescribes additional varieties of seeds of leguminous plants to be leviable grain legumes.

Cajanus cajan Pigeon pea

Cicer arietinum Chick pea

Lens culinaris Lentils

Phaseolus vulgaris Common bean, French
bean, Navy bean, or Kidney

bean

Vicia faba Broad bean, horse bean, or
tick bean.

Vicia sativa Vetch spp.

Vigna mungo Urd, or Black gram,

Vigna radiata Mung bean, or green grain

Vigna unguiculata Cow pea, or Catjang

Vigna vexillata Wild cowpea.

Other leviable grain legumes include lupins (*lupinus spp*), field peas, and peanuts. These are prescribed in the definition of leviable grain legumes contained in Schedule 12 of the Excise Levies Act. Details of the rates for the National Residue Survey levies on grain legumes can be found by referring to section 6 of Schedule 6 to the National Residue Survey (Excise) Levy Act 1998. For other matters relating to National Residue Survey Levies on grain legumes reference should be made to Part 8 of the Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998.

The note at the end indicates that Schedule numbers 13 to 19 are reserved for grapes, honey, horticultural products, laying chickens, live-stock slaughter, live-stock transactions, and meat chickens respectively. Schedule 15 (horticultural products) will be divided into parts 1 to 17 representing general provisions, almonds, apples & pears, avocados, cherries, chestnuts, citrus, custard apples, dried vine fruits, macadamia nuts, Nashi, nursery products, passionfruit, potatoes, stone fruit, and strawberries and vegetables respectively.

Schedule 20 Oilseeds

Section 1 provides that a "levy year" has the same meaning as in the Collection Regulations (that is, a financial year). The expression leviable oilseeds is defined in clause 1 of Schedule 20 to the Excise Levies Act.

Section 2 provides that grain means leviable oilseeds and states what is the sale value of leviable oilseeds.

The note at the end of the schedule indicates that Schedules numbered 21 and 22 are reserved for pasture seeds and pig slaughter respectively.

Schedule 23 Rice

Section 1 prescribes *Oryza sativa* L. cv. Opus as an additional leviable rice variety for the definition of leviable rice in clause 1 of Schedule 23 to the Excise Levies Act.

Operate rates of levy on leviable rice are specified by the Minister in instruments published in the Gazette, under the Excise Levies Act schedule 23, subclause 3(1).

The note at the end indicates that Schedule 24 has been reserved for sugar cane.

Schedule 25 Wheat

Section 1 provides that a "levy year" has the same meaning as in the Collection Regulations (that is, a financial year).

Section 2 states what is the sale value of wheat.

Section 3 sets the threshold of \$25 for any levy year. This means that if the total levy that would be payable by a producer, in a levy year is less than \$25, then levy is not payable. Once the total levy payable, by that producer, in a levy year reaches \$25, the full amount becomes payable - not just the excess over \$25.

Section 4 prescribes the operative rate of levy as being 1% of the value of the wheat.

Note I provides a cross-reference to information about the NRS levy on wheat. Namely, clause 5 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.

The note at the end indicates that Schedule 26 has been reserved for wine grapes.