



2000B00141

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## Primary Industries Levies and Charges Collection Amendment Regulations 2000 (No. / )

Statutory Rules 2000 No. /

133

I, WILLIAM PATRICK DEANE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Primary Industries Levies and Charges Collection Act 1991*.

Dated 21 JUN 2000 2000

**WILLIAM DEANE**

Governor-General

By His Excellency's Command

**WARREN TRUSS**

Minister for Agriculture, Fisheries and Forestry



# Primary Industries Levies and Charges Collection Amendment Regulations 2000 (No. / )<sup>1</sup>

Statutory Rules 2000 No. / <sup>2</sup>

/ 33

made under the

*Primary Industries Levies and Charges Collection  
Act 1991*

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**1 Name of Regulations**

These Regulations are the *Primary Industries Levies and Charges Collection Amendment Regulations 2000* (No. *✓*). */*

**2 Commencement**

These Regulations commence on 1 July 2000.

**3 Amendment of *Primary Industries Levies and Charges Collection Regulations 1991***

Schedule 1 amends the *Primary Industries Levies and Charges Collection Regulations 1991*.

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2	<i>Primary Industries Levies and Charges Collection Amendment Regulations 2000</i> (No. <i>✓</i> )	2000, <i>✓</i>	<i>/ 33</i> <i>/</i>
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## Schedule 1      Amendments

(regulation 3)

### [1]      Reader's Guide, paragraph 4

*substitute*

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

### [2]      Reader's Guide, paragraph 7

*substitute*

7.      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: they have preliminary provisions followed by 13 Schedules. The Schedules each prescribe details for a commodity or class of commodities. The Schedule number for a commodity or class of commodities in the Customs Charges Regulations is the same as the Schedule number for that commodity or class of commodities in the Customs Charges Act.

### [3]      Regulation 2, definition of ***Customs Charges Regulations***

*omit*

*1999*

*insert*

*2000*

2000,

*Primary Industries Levies and Charges Collection  
Amendment Regulations 2000 (No. )*

3

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**[4] Regulation 2, definition of *lodge***

*substitute*

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

**[5] After regulation 2**

*insert*

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

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

**[6] Regulation 8**

*substitute*

**8 Secretary's postal address**

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

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

**[7] Subregulation 11 (1)**

*substitute*

- (1) A return must be lodged by:
- (a) sending it to the Secretary's postal address; or

- (b) by arrangement with the Levies and Revenue Service of Agriculture, Fisheries and Forestry – Australia, sending it by facsimile to the Levies and Revenue Service of Agriculture, Fisheries and Forestry – Australia.

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

**[8] Note following Schedule 1**

*omit*

**[9] Before Schedule 8**

*insert*

## **Schedule 2 Beef production**

### **1 Application**

This Schedule applies to leviable cattle.

### **2 Definitions for Schedule 2**

- (1) In this Schedule:

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

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

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

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

**3 What is a levy year**

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

**4 Who is a processor**

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

*Note* Paragraph (b) of the definition of *processor* in subsection 4 (1) of the Collection Act provides that, for a collection product declared by the regulations to be a product to which that paragraph applies, *processor* means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case the proprietor of that other establishment is regarded as the processor.

**5 Who is a producer**

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

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

*Note* Paragraph (c) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, *producer* means the person who, under the regulations, is to be taken to be the producer of the product.

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## **6 Liability of intermediaries for levy — processors**

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

*Note* Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product, and any penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that levy.

## **7 When is levy due for payment**

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

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

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

## **8 Who must lodge a return**

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

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

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



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**9 When must a return be lodged**

- (1) If a processor (except a processor to whom subclause (3) applies) must lodge a return for a month, the processor must lodge it within 1 month and 28 days after the end of the month to which the return relates.

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

- (2) If a processor to whom subclause (3) applies must lodge a return for a month, the processor must lodge it within 28 days after the end of the month to which the return relates.

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

- (3) This subclause applies to a processor who is, or has been, indebted to the Commonwealth for \$10 000 or more for levy due and unpaid.
- (4) However, subclause (3) ceases to apply to a processor if the processor's debt to the Commonwealth for levy due and unpaid remains below \$10 000 for 3 consecutive months.

**10 What must be included in a return**

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

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

- (g) the total amount of levy paid on the leviable cattle.

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

## **11 What records must be kept**

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

Penalty: 10 penalty units.

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

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## Schedule 3 Buffalo

### 1 Application

This Schedule applies to chargeable buffalo.

### 2 Definitions for Schedule 3

In this Schedule:

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

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

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

### 3 What is a levy year

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

### 4 Liability of intermediaries for levy — exporting agents

For subsection 7 (3) of the Collection Act, chargeable buffalo are prescribed.

*Note* Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, any charge due for payment on or in relation to the products, and any penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that charge.

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**5 When is charge due for payment**

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

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

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

**6 Who must lodge a return**

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

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

**7 When must a return be lodged**

A return must be lodged within 28 days after the end of the month to which it relates.

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

**8 What must be included in a return — producers**

- (1) A reference in this clause to buffalo exported by a producer does not include buffalo on which an exporting agent is liable to pay charge under section 7 of the Collection Act.

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

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

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

## **9 What must be included in a return — exporting agents**

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

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

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

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**10 What records must be kept by producers**

A producer who is required to lodge a return for buffalo exported in a month must keep the following records in respect of that month:

- (a) bills of lading or similar documents showing details of buffalo exported;
- (b) for each consignment exported:
  - (i) the full name and business or residential address of the person to whom the buffalo were exported; and
  - (ii) the date when the consignment was entered for export;
- (c) a copy of the return.

Penalty: 10 penalty units.

**11 What records must be kept by exporting agents**

- (1) An exporting agent who is required to lodge a return for a month must keep the following records in respect of that month:

- (a) bills of lading or similar documents showing details of buffalo exported;
- (b) for each consignment exported:
  - (i) the details mentioned in subclause (2) for the person on whose behalf the buffalo were exported; and
  - (ii) the full name and business or residential address of the person to whom the buffalo were exported; and
  - (iii) the date when the consignment was entered for export;
- (c) a copy of the return.

Penalty: 10 penalty units.

- (2) For subparagraph (1) (b) (i), the details are:
- (a) the person's full name; and
  - (b) the person's business or residential address (not the address of a post office box or post office bag); and
  - (c) the person's Australian Business Number, if any; and
  - (d) if the person is a company and does not have an Australian Business Number — its Australian Company Number.

## **Schedule 4      Buffalo slaughter**

### **1          Application**

This Schedule applies to leviable buffalo.

### **2          Definitions for Schedule 4**

- (1) In this Schedule:

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

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

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

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

### 3 What is a levy year

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

### 4 Who is a processor

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

*Note* Paragraph (b) of the definition of *processor* in subsection 4 (1) of the Collection Act provides that, for a collection product declared by the regulations to be a product to which that paragraph applies, *processor* means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case the proprietor of that other establishment is regarded as the *processor*.

### 5 Liability of intermediaries for levy — processors

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

*Note* Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any amount of levy due for payment on or in relation to the product, and any amount of penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that levy.

### 6 When is levy due for payment

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

- (a) if a return is lodged within the period mentioned in clause 8 of this Schedule — on the day when the return is lodged; or



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

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

## **7 Who must lodge a return**

A processor must lodge a return for a month if:

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

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

## **8 When must a return be lodged**

A return must be lodged within 28 days after the end of the month to which it relates.

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

## **9 What must be included in a return**

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

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

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

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**10 What records must be kept by processors**

- (1) A processor who is required to lodge a return for a month must keep the following records in respect of that month:
- (a) for each of the following persons, the details mentioned in subclause (2):
    - (i) each person from whom the processor purchased buffalo;
    - (ii) each person on whose behalf the processor slaughtered buffalo on a service kill basis;
  - (b) details of each purchase;
  - (c) for buffalo slaughtered by the processor on a service kill basis:
    - (i) details of each service kill agreement; and
    - (ii) any statement given to the processor under clause 12 of this Schedule;
  - (d) how many buffalo the processor slaughtered;
  - (e) a copy of the return.

Penalty: 10 penalty units.

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

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**11 What records must be kept by owners of slaughtered buffalo**

The owner of buffalo slaughtered at an abattoir in a month must keep the following records in respect of that month:

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

Penalty: 10 penalty units.

## 12 Statement to be given at request of proprietor of abattoir

A person who, in a month, causes buffalo to be slaughtered at an abattoir owned by someone else must, if asked in writing by the proprietor of the abattoir, give the proprietor a written statement setting out:

- (a) for the person on whose behalf the buffalo are slaughtered:
  - (i) the person's full name; and
  - (ii) the person's business or residential address (not the address of a post office box or a post office bag); and
  - (iii) the person's Australian Business Number, if any; and
  - (iv) if the person is a company and does not have an Australian Business Number — its Australian Company Number; and
- (b) how many leviable buffalo were slaughtered in the month; and
- (c) how many buffalo on which levy is not payable were slaughtered in the month.

Penalty: 5 penalty units.

## Schedule 5 Cattle (exporters)

### 1 Application

This Schedule applies to chargeable cattle.

### 2 Definitions for Schedule 5

In this Schedule:

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

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

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

### **3 What is a levy year**

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

### **4 Who is a producer**

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

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

### **5 Liability of intermediaries for charge — exporting agents**

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

*Note* Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, any charge due for payment on or in relation to the products, and any amount of penalty for late payment imposed by section 15 of the Collection Act, that is payable by the producer in relation to that charge.

### **6 When is charge due for payment**

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

- (a) if a return is lodged within the period mentioned in clause 8 of this Schedule — on the day when the return is lodged; or

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

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

## **7 Who must lodge a return**

An exporting agent must lodge a return for a month if the agent exported cattle in that month.

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

## **8 When must a return be lodged**

A return must be lodged within 28 days after the end of the month to which it relates.

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

## **9 What must be included in a return**

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

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

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**10 What records must be kept**

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

Penalty: 10 penalty units.

- (2) For subparagraph (1) (c) (i), the details are:
  - (a) the person's full name; and
  - (b) the person's business or residential address (not the address of a post office box or post office bag); and
  - (c) the person's Australian Business Number, if any; and
  - (d) if the person is a company and does not have an Australian Business Number — its Australian Company Number.

**Schedule 6 Cattle (producers)****1 Application**

This Schedule applies to chargeable cattle.

## 2 Definitions for Schedule 6

In this Schedule:

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

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

*charge* means charge imposed by Schedule 3 to the Customs Charges Act.

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

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

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

## 3 What is a levy year

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

## 4 Liability of intermediaries for charge — exporting agents

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

*Note* Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, any charge due for payment on or in relation to the products, and any amount of penalty for late payment imposed by section 15 of the Collection Act, that is payable by the producer in relation to that charge.



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**5 When is charge due for payment**

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

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

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

**6 Who must lodge a return**

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

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

**7 When must a return be lodged**

A return must be lodged within 28 days after the end of the month to which it relates.

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

**8 What must be included in a return**

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

- (c) the information for bobby calves, lot-fed cattle and other cattle mentioned in subclauses (3), (4) and (5).

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

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

## **9 What records must be kept**

A producer who is required to lodge a return for cattle exported in a month must keep the following records in respect of that month:

- (a) bills of lading or similar documents showing details of cattle exported;

- (b) the total live-weight, in kilograms, of cattle exported;
- (c) for each consignment exported, records of:
  - (i) the full name and business or residential address of the person to whom the cattle were exported; and
  - (ii) the date when the consignment was entered for export;
- (d) a copy of the return;
- (e) the information for bobby calves, lot-fed cattle and other cattle mentioned in paragraphs 8 (2) (a) and (b) and subclauses 8 (3), (4) and (5) of this Schedule.

Penalty: 10 penalty units.

## **Schedule 7      Cattle transactions**

### **1      Application**

This Schedule applies to leviable cattle.

### **2      Definitions for Schedule 7**

- (1) In this Schedule:

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

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

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

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

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

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

*levy* means levy imposed by Schedule 3 to the Excise Levies Act.

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

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

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

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

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

### 3 What is a levy year

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

### 4 Who is a processor

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

*Note* Paragraph (b) of the definition of *processor* in subsection 4 (1) of the Collection Act provides that, for a collection product declared by the regulations to be a product to which that paragraph applies, *processor* means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case the proprietor of that other establishment is regarded as the processor.

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**5 Liability of intermediaries for levy — processors**

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

*Note* Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any amount of levy due for payment on or in relation to the product, and any amount of penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that levy.

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

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

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

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

**7 Who must lodge a monthly return**

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

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

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

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

## **8 When must a monthly return be lodged**

- (1) If a person (except a person to whom subclause (3) applies) must lodge a return for levy for a month, the person must lodge the return within 1 month and 28 days after the end of the month to which the return relates.

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

- (2) If a person to whom subclause (3) applies must lodge a return for levy for a month, the person must lodge the return within 28 days after the end of the month to which the return relates.

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

- (3) This subclause applies to a person who is, or has been, indebted to the Commonwealth for \$10 000 or more for levy due and unpaid.
- (4) Subclause (3) ceases to apply to a person if the person's debt to the Commonwealth for levy due and unpaid remains below \$10 000 for 3 consecutive months.

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

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

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

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

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**10 What must be included in a monthly return — processors**

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

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

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



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

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

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

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

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

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**12 Who must lodge an annual return**

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

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

**13 When must an annual return be lodged**

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

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

**14 What must be included in an annual return — producers**

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

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

- (3) For bobby calves, the information is:
  - (a) how many bobby calves were dealt with by the producer; and
  - (b) how many bobby calves on which levy is not payable were dealt with by the producer; and

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

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**15 What records must be kept by producers**

- (1) A producer who is required to lodge an annual return for cattle transactions completed in a levy year must keep the following records in respect of that levy year:
- (a) for each person to whom the cattle mentioned in the return were sold or delivered:
    - (i) the person's full name; and
    - (ii) the person's business or residential address (not the address of a post office box or post office bag); and
    - (iii) the person's Australian Business Number, if any; and
    - (iv) if the person is a company and does not have an Australian Business Number — its Australian Company Number;
  - (b) details of each sale or delivery;
  - (c) a copy of the return;
  - (d) the information mentioned in paragraphs 14 (2) (a) and (b) and subclauses 14 (3), (4) and (5) of this Schedule.

Penalty: 10 penalty units.

- (2) If a producer who is required to lodge a return for a levy year sells or delivers cattle to a related company in that levy year, the producer must keep the following records in respect of that levy year:
- (a) for each person to whom the cattle mentioned in the return were sold:
    - (i) the person's full name; and
    - (ii) the person's business or residential address (not the address of a post office box or post office bag); and
    - (iii) the person's Australian Business Number, if any; and
    - (iv) if the person is a company and does not have an Australian Business Number — its Australian Company Number;

- (b) how many bobby calves were sold or delivered to the company;
- (c) how many lot-fed cattle were sold or delivered to the company;
- (d) how many other cattle were sold or delivered to the company.

Penalty: 10 penalty units.

## **16 What records must be kept by agents and first purchasers**

A buying agent, selling agent or first purchaser who is required to lodge a return for cattle transactions completed in a month must keep the following records in respect of that month:

- (a) for each person from whom the cattle mentioned in the return were bought or to whom the cattle were sold:
  - (i) the person's full name; and
  - (ii) the person's business or residential address (not the address of a post office box or post office bag); and
  - (iii) the person's Australian Business Number, if any; and
  - (iv) if the person is a company and does not have an Australian Business Number — its Australian Company Number;
- (b) details of each purchase or sale;
- (c) a copy of the return;
- (d) the information mentioned in paragraphs 9 (1) (a) and (b) and subclauses 9 (2), (3) and (4) of this Schedule.

Penalty: 10 penalty units.

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**17 What records must be kept by processors**

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

Penalty: 10 penalty units

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

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

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

- (a) for the person on whose behalf the cattle are delivered:
  - (i) the person's full name; and
  - (ii) the person's business or residential address (not the address of a post office box or a post office bag); and
  - (iii) the person's Australian Business Number, if any; and
  - (iv) if the person is a company and does not have an Australian Business Number — its Australian Company Number; and
- (b) how many lot-fed cattle were delivered; and
- (c) how many bobby calves were delivered; and
- (d) how many other cattle were delivered; and
- (e) how many bobby calves on which levy is not payable were delivered; and
- (f) how many lot-fed cattle on which levy is not payable were delivered; and
- (g) how many other cattle on which levy is not payable were delivered.

**Penalty:** 5 penalty units.

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

- (a) the delivery occurs within 14 days after the cattle were or are acquired by that person; and
- (b) the cattle are afterwards slaughtered; and

- (c) the person continues to own the cattle immediately after their hot carcase weight, within the meaning of Schedule 1 to the Excise Levies Act, is determined or is taken, for the purposes of that Schedule, to have been determined, as the case requires.

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

- (1) A person on whose behalf cattle mentioned in clause 15 of this Schedule are delivered to a processor must keep records of:
  - (a) the date of delivery; and
  - (b) for each lot of cattle:
    - (i) the details mentioned in subclause (2) for the vendor from whom, or agent through whom, the cattle were bought; and
    - (ii) the date of the purchase.

Penalty: 10 penalty units.

- (2) For subparagraph (1) (b) (i), the details are:
  - (a) the full name of the vendor or agent; and
  - (b) the business or residential address (not the address of a post office box or post office bag) of the vendor or agent; and
  - (c) the Australian Business Number, if any, of the vendor or agent; and
  - (d) if the vendor or agent is a company and does not have an Australian Business Number — its Australian Company Number.



**20 Cattle sold with real property**

If the ownership of cattle changes under a contract for the sale of an interest in real property and cattle on the property, and the sale is through a selling agent or a buying agent, but the contract does not state the number of cattle sold, the vendor must give a written notice to the agent setting out:

- (a) the name and address of the person giving the notice; and
- (b) the name and address of the buyer; and
- (c) how many bobby calves were sold under the contract; and
- (d) how many lot-fed cattle were sold under the contract; and
- (e) how many other cattle were sold under the contract; and
- (f) how many leviable bobby calves were sold under the contract; and
- (g) how many leviable lot-fed cattle were sold under the contract; and
- (h) how many leviable other cattle were sold under the contract; and
- (i) how many bobby calves on which levy is not payable were sold under the contract; and
- (j) how many lot-fed cattle on which levy is not payable were sold under the contract; and
- (k) how many other cattle on which levy is not payable were sold under the contract.

Penalty: 5 penalty units.

**[10] Schedule 8, paragraphs 7 (a) and (b)**

*omit*

section 9 —

*insert*

clause 9 of this Schedule —

**[11] Schedule 8, paragraph 10 (1) (c)***omit*

subsections

*insert*

subclauses

**[12] Note following Schedule 8***omit***[13] Before Schedule 19***insert***Schedule 9 Cotton**

*Note* Schedule 9 will deal with **cotton**. For the current collection details for cotton, see the Primary Industries Levies and Charges Collection (Cotton) Regulations.

**Schedule 10 Dairy produce**

*Note* Schedule 10 will deal with **dairy produce**. For the current collection details for dairy produce, see the Primary Industries Levies and Charges Collection (Dairy) Regulations.

**Schedule 11 Deer export**

*Note* Schedule 11 will deal with **deer**. For the current collection details for deer, see the Primary Industries Levies and Charges Collection (Deer and Deer Velvet) Regulations.

**Schedule 12 Deer slaughter**

*Note* Schedule 12 will deal with **deer slaughter**. For the current collection details for deer slaughter, see the Primary Industries Levies and Charges Collection (Deer and Deer Velvet) Regulations.

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## Schedule 13    Deer velvet

*Note* Schedule 13 will deal with **deer velvet**. For the current collection details for deer velvet, see the Primary Industries Levies and Charges Collection (Deer and Deer Velvet) Regulations.

## Schedule 14    Dried fruits

*Note* Schedule 14 will deal with **dried fruits**. For the current collection details for dried fruits, see the Primary Industries Levies and Charges Collection (Dried Fruits) Regulations.

## Schedule 15    Forest industries (export)

*Note* Schedule 15 will deal with **forest industries export**. For the current collection details for forest industries export, see the Primary Industries Levies and Charges Collection (Forest and Wood Products) Regulations.

## Schedule 16    Forest industries (import)

*Note* Schedule 16 will deal with **forest industries import**. For the current collection details for forest industries import, see the Primary Industries Levies and Charges Collection (Forest and Wood Products) Regulations.

## Schedule 17    Forest industries products

*Note* Schedule 17 will deal with **forest industries products**. For the current collection details for forest industries products, see the Primary Industries Levies and Charges Collection (Forest and Wood Products) Regulations.

## Schedule 18 Goat fibre

*Note.* Schedule 18 will deal with **goat fibre**. For the current collection details for goat fibre, see the Primary Industries Levies and Charges Collection (Goat Fibre) Regulations.

### [14] Schedule 19, paragraphs 7 (a) and (b)

*omit*

section 9 —

*insert*

clause 9 of this Schedule —

### [15] Schedule 19, paragraph 10 (1) (c)

*omit*

subsections

*insert*

subclauses

### [16] Notes following Schedule 19

*omit*

### [17] Before Schedule 29

*insert*

## Schedule 20 Grapes

*Note.* Schedule 20 will deal with **grapes**. For the current collection details for grapes, see the Primary Industries Levies and Charges Collection (Grape Research) Regulations.

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## Schedule 21 Honey

*Note.* Schedule 21 will deal with **honey**. For the current collection details for honey, see the Primary Industries Levies and Charges Collection (Honey) Regulations.

## Schedule 22 Horticultural products

### Part 1 Definitions

#### 1.1 Definitions for Schedule 22

In this Schedule:

**charge** means charge imposed by Schedule 10 to the Customs Charges Act.

**levy** means levy imposed by Schedule 15 to the Excise Levies Act.

*Note* Parts 2 to 11 intentionally not used.

- Part 2 will deal with **almonds**. For the current collection details for almonds, see the Primary Industries Levies and Charges Collection (Almonds) Regulations.
- Part 3 will deal with **apples and pears**. For the current collection details for apples and pears, see the Primary Industries Levies and Charges Collection (Apple and Pear) Regulations.
- Part 4 will deal with **avocados**. For the current collection details for avocados, see the Primary Industries Levies and Charges Collection (Avocado) Regulations.
- Part 5 will deal with **cherries**. For the current collection details for cherries, see the Primary Industries Levies and Charges Collection (Cherry) Regulations.
- Part 6 will deal with **chestnuts**. For the current collection details for chestnuts, see the Primary Industries Levies and Charges Collection (Chestnut) Regulations.
- Part 7 will deal with **citrus**. For the current collection details for citrus, see the Primary Industries Levies and Charges Collection (Citrus) Regulations.

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- Part 8 will deal with **custard apples**. For the current collection details for custard apples, see the Primary Industries Levies and Charges Collection (Custard Apples) Regulations.
  - Part 9 will deal with **dried vine fruits**. For the current collection details for dried vine fruits, see the Primary Industries Levies and Charges Collection (Dried Vine Fruits) Regulations.
  - Part 10 will deal with **macadamia nuts**. For the current collection details for macadamia nuts, see the *Primary Industries Levies and Charges Collection (Macadamia Nut) Regulations 1992*.
  - Part 11 will deal with **nashi**. For the current collection details for nashi, see the Primary Industries Levies and Charges Collection (Nashi) Regulations.

## Part 12                      Nursery products

### 12.1            Application

This Part applies to nursery products.

### 12.2            Definitions for Part 12

In this Part:

**buyer** means a person who buys containers from a seller.

**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 the nursery product.

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

**seller** means a person who sells containers.

**12.3 What is a levy year**

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

**12.4 Who is a producer**

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

- (a) nursery products are prescribed; and
- (b) a person who places nursery products in a growing medium in containers is taken to be the producer of the nursery products.

*Note* Paragraph (e) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, *producer* means the person who, under the regulations, is to be taken to be the producer of the product.

**12.5 Containers are prescribed goods**

For paragraph (a) of the definition of *prescribed goods or services* in subsection 4 (1) of the Collection Act, the containers in which nursery products in a growing medium are placed are goods used in subjecting those nursery products to a process in the course of:

- (a) their production or their preparation for sale; or
- (b) their use in the production of other goods.

*Note* Paragraph (a) of the definition of *prescribed goods or services* in subsection 4 (1) of the Collection Act provides that *prescribed goods or services*, for a collection product of a particular kind, means goods or services identified by the regulations as goods or services used in subjecting those products to a process in the course of:

- (a) their production or their preparation for sale; or
- (b) their use in the production of other goods.

## **12.6 When are amounts on account of levy due for payment**

- (1) For subsection 9 (1) of the Collection Act, if a seller sells containers to a buyer, and the buyer pays the seller an amount on account of levy or penalty, the seller must, within 21 days after the end of the quarter in which the seller received the amount, pay that amount to the Commonwealth.

*Note 1* Subsection 9 (1) of the Collection Act provides that a seller who receives an amount on account of levy or penalty from the person to whom the containers were sold must pay that amount to the Commonwealth within a prescribed period after receipt of that amount.

*Note 2* For penalty for late payment, see section 15 of the Collection Act.

- (2) For subsection 9 (2) of the Collection Act, if a buyer buys containers from a seller, the buyer must, within 3 months after the end of the month in which the buyer bought the containers, pay the seller an amount on account of:

- (a) levy payable for the containers; and
- (b) any penalty imposed by section 15 of the Collection Act that is payable in relation to the levy.

*Note 1* Subsection 9 (2) of the Collection Act provides that a person to whom a container is sold must, within a prescribed period after the purchase of the container, pay the container seller an amount on account of levy and any penalty imposed by section 15 of the Collection Act.

*Note 2* For penalty for late payment, see section 15 of the Collection Act.

## **12.7 Who must lodge a return**

A person to whom subsection 9 (1) of the Collection Act applies in a quarter must lodge a return for the quarter.



## **12.8 When must a return be lodged**

A return for a quarter must be lodged within 21 days after the end of the quarter to which it relates.

## **12.9 What must be included in a return**

- (1) In addition to the information required by regulation 10, a return for a quarter must state, in respect of the quarter:
  - (a) the amount received by the seller from the sale of containers, less any amount attributable to the sale of containers to which paragraph 9 (3) (a) or (c) of the Collection Act applies; and
  - (b) the total amount on account of levy received by the seller in accordance with subclause 12.6 (2); and
  - (c) for each amount on account of levy received by the seller from a buyer after the end of the period mentioned in subclause 12.6 (2):
    - (i) the amount; and
    - (ii) the date of its receipt; and
    - (iii) the month that is the last month of the period of 3 months in which the amount was due to have been received; and
    - (iv) the details mentioned in subclause (2) for the person from whom the amount was received; and
  - (d) for each amount on account of levy that, under paragraph 9 (2) (a) of the Collection Act, was due to have been paid to, but was not received by, the seller in the quarter:
    - (i) the amount; and
    - (ii) the month that is the last month of the period of 3 months in which the amount was due to have been received; and
    - (iii) the details mentioned in subclause (2) for the person from whom payment of the amount was due; and

- (e) for each amount on account of penalty mentioned in paragraph 9 (2) (b) of the Collection Act received by the seller, the details mentioned in subclause (2) for the person from whom the amount was received.

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

- (2) For subparagraphs (1) (c) (iv) and (d) (iii) and paragraph (1) (e), the details are:
  - (a) the person's full name; and
  - (b) the person's business or residential address (not the address of a post office box or a post office bag); and
  - (c) the person's Australian Business Number, if any; and
  - (d) if the person is a company and does not have an Australian Business Number — its Australian Company Number.

#### **12.10 What records must be kept**

- (1) A seller to whom subsection 9 (1) of the Collection Act applies must keep records showing, for each month:
  - (a) the total amount received by the seller from sales of containers; and
  - (b) for each sale of containers — the amount received for the containers; and
  - (c) the total amount received for containers to which paragraph 9 (3) (a) of the Collection Act applies; and
  - (d) for each person who purchased containers mentioned in paragraph (c), the details mentioned in subclause (3); and

- 
- (e) for each amount on account of levy received by the seller from a buyer after the end of the period mentioned in subclause 12.6 (2):
    - (i) the date of receipt; and
    - (ii) the month that is the last month of the period of 3 months in which the amount was due to have been received; and
    - (iii) the amount received; and
    - (iv) the details mentioned in subclause (3) for the person from whom it was received.

Penalty: 10 penalty units.

- (2) A buyer must keep records showing, for each month:
  - (a) for purchases to which subsection 9 (2) of the Collection Act applies — the total amount for which the purchases were made; and
  - (b) the total amount paid for containers to which paragraph 9 (3) (a) of the Collection Act applies; and
  - (c) the purposes for which containers mentioned in paragraph (b) are used; and
  - (d) each amount on account of levy paid to a seller; and
  - (e) the date of each payment on account of levy made to a seller.

Penalty: 10 penalty units.

- (3) For paragraph (1) (d) and subparagraph (1) (e) (iv), the details are:
  - (a) the person's full name; and
  - (b) the person's business or residential address (not the address of a post office box or a post office bag); and
  - (c) the person's Australian Business Number, if any; and
  - (d) if the person is a company and does not have an Australian Business Number — its Australian Company Number.

*Note* Parts 13 to 17 intentionally not used.

- Part 13 will deal with **passionfruit**. For the current collection details for passionfruit, see the *Primary Industries Levies and Charges Collection (Passionfruit) Regulations 1999*.
- Part 14 will deal with **potatoes**. For the current collection details for potatoes, see the *Primary Industries Levies and Charges Collection (Potato) Regulations*.
- Part 15 will deal with **stone fruit**. For the current collection details for stone fruit, see the *Primary Industries Levies and Charges Collection (Stone Fruit) Regulations*.
- Part 16 will deal with **strawberries**. For the current collection details for strawberries, see the *Primary Industries Levies and Charges Collection (Strawberries) Regulations 1997*.
- Part 17 will deal with **vegetables**. For the current collection details for vegetables, see the *Primary Industries Levies and Charges Collection (Vegetable) Regulations*.

## Schedule 23 Laying chickens

*Note* Schedule 23 will deal with **laying chickens**. For the current collection details for laying chickens, see the *Primary Industries Levies and Charges Collection (Laying Chicken) Regulations*.

## Schedule 24 Live-stock (exporters)

### 1 Application

This Schedule applies to chargeable live-stock.

### 2 Definitions for Schedule 24

In this Schedule:

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

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

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

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

### **3 What is a levy year**

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

### **4 Liability of intermediaries for charge — exporting agents**

For subsection 7 (3) of the Collection Act, chargeable live-stock are prescribed.

*Note* Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, any charge due for payment on or in relation to the products, and any penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that charge.

### **5 When is charge due for payment**

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

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

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

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**6 Who must lodge a return**

An exporting agent who exports live-stock in a month must lodge a return for the month.

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

**7 When must a return be lodged**

A return must be lodged within 28 days after the end of the month to which it relates.

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

**8 What must be included in a return**

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

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

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

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

## **9 What records must be kept**

- (1) An exporting agent who is required to lodge a return for a month must keep the following records in respect of that month:
- (a) bills of lading or similar documents showing details of live-stock exported;

- (b) for each consignment exported, records of:
  - (i) the details mentioned in subclause (2) for the person on whose behalf the live-stock were exported; and
  - (ii) the full name and business or residential address of the person to whom the live-stock were exported; and
  - (iii) the date when the consignment was entered for export;
- (c) a copy of the return;
- (d) the information mentioned in paragraphs 8 (1) (a) and (b) and subclauses 8 (2), (3) and (4) of this Schedule.

Penalty: 10 penalty units.

- (2) For subparagraph (1) (b) (i), the details are:
  - (a) the person's full name; and
  - (b) the person's business or residential address (not the address of a post office box or post office bag); and
  - (c) the person's Australian Business Number, if any; and
  - (d) if the person is a company and does not have an Australian Business Number — its Australian Company Number.

## **Schedule 25     Live-stock (producers)**

### **1        Application**

This Schedule applies to chargeable live-stock.

### **2        Definitions for Schedule 25**

In this Schedule:

**charge** means charge imposed by Schedule 12 to the Customs Charges Act.



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

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

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

### 3 What is a levy year

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

### 4 Liability of intermediaries for charge — exporting agents

For subsection 7 (3) of the Collection Act, chargeable live-stock are prescribed.

*Note* Subsection 7 (3) of the Collection Act provides that an exporting agent who exports prescribed products on which charge is imposed is liable to pay, on behalf of the producer, any charge due for payment on or in relation to the products, and any penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that charge.

### 5 When is charge due for payment

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

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

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

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**6 Who must lodge a return**

A producer must lodge a return for a month if, in that month, the producer exported live-stock, other than live-stock for which an exporting agent is required to lodge a return under Schedule 24 to these Regulations.

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

**7 When must a return be lodged**

A return must be lodged within 28 days after the end of the month to which it relates.

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

**8 What must be included in a return**

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

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

- (3) For sheep, the information is:
  - (a) how many sheep were exported; and
  - (b) the total value of the sheep; and
  - (c) how many sheep on which charge is not payable were exported; and
  - (d) how many chargeable sheep were exported; and
  - (e) the value per head of the chargeable sheep; and

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

## 9 What records must be kept

A producer who is required to lodge a return for live-stock exported in a month must keep the following records in respect of that month:

- (a) bills of lading or similar documents showing details of live-stock exported;
- (b) for each consignment exported, records of:
  - (i) the full name and business or residential address of the person to whom the live-stock were exported; and
  - (ii) the date when the consignment was entered for export;
- (c) a copy of the return;
- (d) the information mentioned in paragraphs 8 (2) (a) and (b) and subclauses 8 (3), (4) and (5) of this Schedule.

Penalty: 10 penalty units.

## Schedule 26 Live-stock slaughter

### 1 Application

This Schedule applies to leviable live-stock.

### 2 Definitions for Schedule 26

- (1) In this Schedule:

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

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

**live-stock** has the meaning given in clause 1 of Schedule 17 to the Excise Levies Act.

- (2) For this Schedule, an animal is slaughtered on a **service kill basis** if the animal is killed by a slaughterer (other than the owner of the animal) and the owner of

the animal retains ownership of all of the products of the slaughter.

*Note* Paragraph 4 (2) (d) of the Collection Act provides that a person who, under clause 4 of Schedule 17 to the Excise Levies Act, is liable to pay levy in relation to live-stock is taken to be the *producer* of the live-stock.

### **3 What is a levy year**

For the definition of levy year in subsection 4 (1) of the Collection Act, a levy year for leviable live-stock is a financial year.

### **4 Liability of intermediaries for levy — processors**

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

*Note* Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product, and any amount of penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that levy.

### **5 When is levy due for payment**

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

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

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

## **6 Who must lodge a return**

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

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

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

## **7 When must a return be lodged**

- (1) If a processor (except a processor to whom subclause (3) applies) must lodge a return for a month, the processor must lodge the return within 1 month and 28 days after the end of the month to which the return relates.

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

- (2) If a processor to whom subclause (3) applies must lodge a return for a month, the processor must lodge the return within 28 days after the end of the month to which the return relates.

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

- (3) This subclause applies to a processor who is, or has been, indebted to the Commonwealth for \$10 000 or more for levy due and unpaid.
- (4) Subclause (3) ceases to apply to a processor if the processor's debt to the Commonwealth for levy due and unpaid remains below \$10 000 for 3 consecutive months.

## **8 What must be included in a return**

- (1) In addition to the information required by regulation 10, a return for a month must state, in respect of the month:
  - (a) the total amount of levy payable for the leviable live-stock; and

- (b) the total amount of levy paid for the leviable live-stock; and
- (c) the information for sheep, lambs and goats mentioned in subclauses (2), (3) and (4).

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

(2) For sheep, the information is:

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

(3) For lambs, the information is:

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

(4) For goats, the information is:

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

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## **9 What records must be kept**

- (1) A processor who is required to lodge a return for a month must keep the following records in respect of that month:
- (a) the details mentioned in subclause (2) for each of the following persons:
    - (i) each person from whom live-stock mentioned in the return were bought;
    - (ii) each person on whose behalf live-stock were slaughtered;
    - (iii) each producer on whose behalf the processor had live-stock slaughtered by another processor;
  - (b) details of each purchase or service kill arrangement;
  - (c) any statement given to the processor under clause 17 of Schedule 27;
  - (d) a copy of the return;
  - (e) the information mentioned in paragraphs 8 (1) (a) and (b) and subclauses 8 (2), (3) and (4) of this Schedule.

Penalty: 10 penalty units.

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



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## Schedule 27 Live-stock transactions

### 1 Application

This Schedule applies to leviable live-stock.

### 2 Definitions for Schedule 27

In this Schedule:

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

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

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

**levy** means levy imposed by Schedule 18 to the Excise Levies Act.

**live-stock** has the meaning given in clause 1 of Schedule 18 to the Excise Levies Act.

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

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

### 3 What is a levy year

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

#### 4 Who is a processor

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

*Note* Paragraph (b) of the definition of *processor* in subsection 4(1) of the Collection Act provides that, for a collection product declared by the regulations to be a product to which that paragraph applies, *processor* means the proprietor of the processing establishment that processes the product unless, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, in which case the proprietor of that other establishment is regarded as the processor.

#### 5 Who is a producer

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

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

*Note* Paragraph (e) of the definition of *producer* in subsection 4(1) of the Collection Act provides that, for a product prescribed for that paragraph, *producer* means the person who, under the regulations, is taken to be the producer of the product.

## **6 Liability of intermediaries for levy — processors**

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

*Note* Paragraph 7 (2) (b) of the Collection Act provides that a processor who processes a product on or in relation to which levy is imposed, being a product declared by the regulations to be a product to which that paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product, and any penalty for late payment imposed by section 15 of the Collection Act that is payable by the producer in relation to that levy.

## **7 When is levy due for payment — people who lodge monthly returns**

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

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

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

## **8 Who must lodge a monthly return**

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

- (c) leviable live-stock were slaughtered by, or delivered to, another processor, on the processor's behalf.

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

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

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

## **9 When must a monthly return be lodged**

- (1) If a person (except a person to whom subclause (3) applies) must lodge a monthly return for levy for a month, the person must lodge the return within 1 month and 28 days after the end of the month to which the return relates.

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

- (2) If a person to whom subclause (3) applies must lodge a monthly return for levy for a month, the person must lodge the return within 28 days after the end of the month to which the return relates.

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

- (3) This subclause applies to a person who is, or has been, indebted to the Commonwealth for \$10 000 or more for levy due and unpaid.
- (4) Subclause (3) ceases to apply to a person if the person's debt to the Commonwealth for levy due and unpaid remains below \$10 000 for 3 consecutive months.

## **10 What must be included in a monthly return**

- (1) In addition to the information required by regulation 10, a return for a month must state, in respect of the month:
- (a) the total amount of levy payable for the leviable live-stock; and

- 
- (b) the total amount of levy paid for the leviable live-stock; and
  - (c) the information for sheep, lambs and goats mentioned in subclauses (2), (3) and (4).

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

(2) For sheep, the information is:

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

(3) For lambs, the information is:

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

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

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

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

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

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

## **12 Who must lodge an annual return**

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

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

**13 When must an annual return be lodged**

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

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

**14 What must be included in an annual return**

- (1) A reference to a dealing by a producer in this Schedule does not include a dealing on which someone else is liable to pay levy under section 7 of the Collection Act.
- (2) In addition to the information required by regulation 10, a return for a levy year must state, in respect of the levy year:
  - (a) the total amount of levy payable for the leviable live-stock; and
  - (b) the total amount of levy paid for the leviable live-stock; and
  - (c) the information for sheep, lambs and goats mentioned in subclauses (3), (4) and (5).

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

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

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



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**15 What records must be kept by producers**

- (1) A producer who is required to lodge an annual return for live-stock transactions completed in a levy year must keep the following records in respect of that levy year:
- (a) for each person to whom live-stock mentioned in the return were sold or delivered:
    - (i) the person's full name; and
    - (ii) the person's business or residential address (not the address of a post office box or post office bag); and
    - (iii) the person's Australian Business Number, if any; and
    - (iv) if the person is a company and does not have an Australian Business Number — its Australian Company Number;
  - (b) details of each sale or delivery;
  - (c) a copy of the return;
  - (d) the information mentioned in paragraphs 14 (2) (a) and (b) and subclauses 14 (3), (4) and (5) of this Schedule.

Penalty: 10 penalty units.

- (2) If a producer who is required to lodge a return for a levy year sells or delivers live-stock to a related company in that levy year, the producer must keep the following records in respect of that levy year:
- (a) for each person to whom live-stock mentioned in the return were sold:
    - (i) the person's full name; and
    - (ii) the person's business or residential address (not the address of a post office box or post office bag); and
    - (iii) the person's Australian Business Number, if any; and

- (iv) if the person is a company and does not have an Australian Business Number — its Australian Company Number;
- (b) how many sheep were sold or delivered to the company;
- (c) how many lambs were sold or delivered to the company;
- (d) how many goats were sold or delivered to the company.

Penalty: 10 penalty units.

## **16 What records must be kept by agents and first purchasers**

A buying agent, selling agent or first purchaser who is required to lodge a return for a month must keep the following records in respect of that month:

- (a) a record of the total number of sheep, lambs and goats dealt with;
- (b) for each person from whom live-stock mentioned in the return were bought or to whom live-stock were sold:
  - (i) the person's full name; and
  - (ii) the person's business or residential address (not the address of a post office box or post office bag); and
  - (iii) the person's Australian Business Number, if any; and
  - (iv) if the person is a company and does not have an Australian Business Number — its Australian Company Number;
- (c) details of each purchase or sale;
- (d) a copy of the return;
- (e) the information mentioned in paragraphs 10 (1) (a) and (b) and subclauses 10 (2), (3) and (4) of this Schedule.

Penalty: 10 penalty units.

**17 Statement to be given if levy not payable**

If levy is not payable on the delivery of live-stock to a processor for the reason mentioned in paragraph 3 (2) (c) of Schedule 18 to the Excise Levies Act, the person on whose behalf the live-stock are delivered must give the processor a statement setting out:

- (a) the name and business address (not the address of a post office box or post office bag) of the person on whose behalf the live-stock are delivered; and
- (b) how many sheep were delivered; and
- (c) how many lambs were delivered; and
- (d) how many goats were delivered; and
- (e) how many sheep on which levy is not payable were delivered; and
- (f) how many lambs on which levy is not payable were delivered; and
- (g) how many goats on which levy is not payable were delivered.

Penalty: 5 penalty units.

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

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

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

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

- (1) A person on whose behalf live-stock mentioned in clause 17 of this Schedule are delivered to a processor must keep the following records:
- (a) the date of delivery;
  - (b) for each lot of live-stock:
    - (i) the details mentioned in subclause (2) for the vendor from whom, or agent through whom, the live-stock were bought; and
    - (ii) the date of the purchase.

Penalty: 10 penalty units.

- (2) The details are:
- (a) the full name of the vendor or agent; and
  - (b) the business or residential address (not a post office box or post office bag) of the vendor or agent; and
  - (c) the Australian Business Number, if any, of the vendor or agent; and
  - (d) if the vendor or agent is a company and does not have an Australian Business Number — its Australian Company Number.

**19 Live-stock sold with real property**

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

- (a) the following details for the person giving the notice:
  - (i) the person's full name;

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- (ii) the person's business or residential address (not the address of a post office box or post office bag);
    - (iii) the person's Australian Business Number, if any;
    - (iv) if the person is a company and does not have an Australian Business Number — its Australian Company Number; and
  - (b) the following details for the buyer:
    - (i) the buyer's full name;
    - (ii) the buyer's business or residential address (not the address of a post office box or post office bag);
    - (iii) the buyer's Australian Business Number, if any;
    - (iv) if the buyer is a company and does not have an Australian Business Number — its Australian Company Number; and
  - (c) for sheep:
    - (i) how many sheep were sold under the contract; and
    - (ii) how many leviable sheep were sold under the contract; and
    - (iii) the sale price per head of leviable sheep involved in the sale, or, if no sale price was allotted to the sheep, a statement to that effect; and
    - (iv) how many sheep on which levy is not payable were sold under the contract; and
  - (d) for lambs:
    - (i) how many lambs were sold under the contract; and
    - (ii) how many leviable lambs were sold under the contract; and
    - (iii) the sale price per head of leviable lambs involved in the sale, or, if no sale price was allotted to the lambs, a statement to that effect; and

- (iv) how many lambs on which levy is not payable were sold under the contract; and
- (e) for goats:
  - (i) how many goats were sold under the contract; and
  - (ii) how many leviable goats were sold under the contract; and
  - (iii) how many goats on which levy is not payable were sold under the contract.

Penalty: 5 penalty units.

## Schedule 28 Meat chickens

*Note* Schedule 28 will deal with **meat chickens**. For the current collection details for meat chickens, see the Primary Industries Levies and Charges Collection (Meat Chicken) Regulations.

### [18] Schedule 29, paragraphs 7 (a) and (b)

*omit*

section 9 —

*insert*

clause 9 of this Schedule —

### [19] Schedule 29, paragraph 10 (1) (c)

*omit*

subsections

*insert*

subclauses

### [20] Note following Schedule 29

*omit*

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**[21] Before Schedule 32**

*insert*

**Schedule 30 Pasture seeds**

*Note* Schedule 30 will deal with **pasture seeds**. For the current collection details for pasture seeds, see the Primary Industries Levies and Charges Collection (Pasture Seed) Regulations.

**Schedule 31 Pig slaughter**

*Note* Schedule 31 will deal with **pig slaughter**. For the current collection details for pig slaughter, see the Primary Industries Levies and Charges Collection (Pig) Regulations.

**[22] Schedule 32, clause 2, definitions of *processor* and *producer***

*omit*

**[23] Schedule 32, paragraphs 7 (a) and (b)**

*omit*

section 9 —

*insert*

clause 9 of this Schedule —

**[24] Note following Schedule 32**

*omit*

**[25] Before Schedule 34***insert***Schedule 33 Sugar cane**

*Note* Schedule 33 will deal with **sugar cane**. For the current collection details for sugar cane, see the Primary Industries Levies and Charges (Sugar Cane) Regulations.

**[26] Schedule 34, paragraphs 8 (a) and (b)***omit*

section 10 —

*insert*

clause 10 of this Schedule —

**[27] Note following Schedule 34***omit***[28] After Schedule 34***insert***Schedule 35 Wine**

*Note* Schedule 35 will deal with **wine**. For the current collection details for wine, see the Primary Industries Levies and Charges Collection (Wine Export) Regulations.

**Schedule 36 Wine grapes**

*Note* Schedule 36 will deal with **wine grapes**. For the current collection details for wine grapes, see the Primary Industries Levies and Charges Collection (Wine) Regulations.



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## Notes

1. These Regulations amend Statutory Rules 1991 No. 196, as amended by 1991 No. 439; 1992 No. 228; 1997 No. 208; 1999 No. 303.
2. Made by the Governor-General on *21 June*  
the *Commonwealth of Australia Gazette* on *28 June* 2000, and notified in 2000.