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Primary Industries Levies and Charges Collection Amendment Regulations 2000 (No. 3)¹

Statutory Rules 2000 No. 4²

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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 **27 SEP 2000** 2000

WILLIAM DEANE
Governor-General

By His Excellency's Command

JUDITH TROETH
Parliamentary Secretary to the Minister for Agriculture,
Fisheries and Forestry

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1 Name of Regulations

These Regulations are the *Primary Industries Levies and Charges Collection Amendment Regulations 2000 (No. 2)*.

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2 Commencement

These Regulations commence as follows:

- (a) on gazettal — regulations 1 to 3 and Schedule 1;
- (b) on 2 October 2000 — regulation 4 and Schedule 2.

3 Amendment of *Primary Industries Levies and Charges Collection Amendment Regulations 2000 (No. 2)*

Schedule 1 amends the *Primary Industries Levies and Charges Collection Amendment Regulations 2000 (No. 2)*.

2	<i>Primary Industries Levies and Charges Collection Amendment Regulations 2000 (No. 2)</i>	2000, 2
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4 Amendment of *Primary Industries Levies and Charges Collection Regulations 1991*

Schedule 2 amends the *Primary Industries Levies and Charges Collection Regulations 1991*.

Schedule 1 Amendment of *Primary Industries Levies and Charges Collection Amendment Regulations 2000 (No. 2)*

(regulation 3)

[1] Schedule 2, item [6], heading

omit

before Part 9

insert

after Part 1

[2] Schedule 2, item [7], heading

omit

after Part 9

insert

before Part 12

[3] Schedule 2, before item [8]

insert

[7A] Schedule 22, note following Part 12

omit

2000, /

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

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Schedule 2 **Amendment of *Primary Industries Levies and Charges Collection Regulations 1991***

(regulation 4)

[1] **Schedule 22, Parts 8 to 10**

substitute

Part 8 Custard apples

8.1 Application

This Part applies to custard apples.

8.2 Definitions for Part 8

In this Part:

bulk custard apples means custard apples which are not packed in a standard tray or a standard box.

custard apple means a fruit:

- (a) of the species *Annona cherimola*, *Annona muricata*, *Annona reticulata* or *Annona squamosa*; or
- (b) of a hybrid between, or within, any of these species.

exporter means a producer of custard apples for the purposes of paragraph (g) of the definition of ***producer*** in subsection 4 (1) of the Collection Act.

Note Paragraph (g) of the definition of ***producer*** in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, ***producer*** means the person who exports the product from Australia.

retail sale means a sale of any custard apples by a producer, except a sale to a first purchaser, a buying agent or an exporting agent, or through a selling agent.

standard box means:

- (a) a box of custard apples, being a box of the kind ordinarily used in the Australian horticultural industry for packing custard apples; or
- (b) if the custard apples are packed in another kind of box — 10 kilograms of custard apples.

standard tray means:

- (a) a single layer tray of custard apples, being a tray of a kind ordinarily used in the Australian horticultural industry for packing custard apples; or
- (b) if the custard apples are packed in another kind of tray — 7 kilograms of custard apples.

Note 1 Custard apples are chargeable horticultural products — see Part 8 of Schedule 10 to the Customs Charges Regulations.

Note 2 Custard apples are leviable horticultural products — see Part 8 of Schedule 15 to the Excise Levies Regulations.

8.3 What is a levy year

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

8.4 Who is a producer

For paragraph (b) of the definition of **producer** in subsection 4 (1) of the Collection Act, custard apples are prescribed.

Note 1 Paragraph (b) of the definition of **producer** in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, **producer** means:

- (a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or

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

Note 2 Paragraph (g) of the definition of **producer** in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, **producer** means the person who exports the product from Australia.

8.5 When is levy or charge due for payment

For section 6 of the Collection Act, levy or charge payable on custard apples for a levy year must be paid:

- (a) if a return for the year is lodged before the day mentioned in clause 8.7 — on the day that the return is lodged; or
- (b) if a return for the year is not lodged before the day mentioned in clause 8.7 — on that day.

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

8.6 Who must lodge a return

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

- (a) a first purchaser who, in the course of business, buys custard apples in the levy year (except by a retail sale);
- (b) a buying agent who, in the course of business, buys custard apples in the levy year (except by a retail sale);
- (c) a selling agent who sells custard apples in the levy year;
- (d) an exporter who exports custard apples in the levy year;
- (e) an exporting agent who exports custard apples in the levy year.

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

8.7 When must a return be lodged

A return for a levy year must be lodged on or before 28 February in the following levy year.

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

8.8 What must be included in a return

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

- (a) for custard apples bought or sold by the person lodging the return for which levy is payable:
 - (i) the quantity, in kilograms, of the custard apples; and
 - (ii) the amount of levy payable for the custard apples; and
 - (iii) the amount of levy paid for the custard apples; and
- (b) for custard apples exported by the person lodging the return for which charge is payable:
 - (i) the quantity, in kilograms, of the custard apples; and
 - (ii) the amount of charge payable for the custard apples; and
 - (iii) the amount of charge paid for the custard apples; and
- (c) the total amount of levy and charge payable for the custard apples; and
- (d) the total amount of levy and charge paid by the person lodging the return for the custard apples.

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

8.9 What records must be kept

(1) The following persons must keep records showing, for each levy year, the details mentioned in subclause (2):

- (a) a producer;
- (b) a person mentioned in clause 8.6.

Penalty: 10 penalty units.

(2) For subclause (1), the details are:

- (a) the quantities, in kilograms, of custard apples bought, sold (by retail sale or otherwise) or exported by the person keeping the records; and
- (b) the amount of levy and charge payable on the quantities; and
- (c) the amount of levy and charge paid by the person keeping the records on the quantities; and
- (d) the details mentioned in subclause (3) for each person:
 - (i) to whom a person mentioned in subclause (1) sold custard apples, other than by retail sale; and
 - (ii) from whom the person bought custard apples; and
- (e) the name and business or residential address (not the address of a post office box or post office bag) of each person to whom the person exported custard apples; and
- (f) the total quantity, in kilograms, of custard apples:
 - (i) sold by the person keeping the records to each person mentioned in subparagraph (d) (i); and
 - (ii) bought by the person keeping the records from each person mentioned in subparagraph (d) (ii); and
 - (iii) exported by the person keeping the records to each person mentioned in paragraph (e).

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

Part 9 Dried vine fruits

9.1 Application

This Part applies to dried vine fruits.

9.2 Definitions for Part 9

In this Part:

deal, for dried vine fruits, means to sell, buy or export the fruits.

dried vine fruits means dried grapes.

exporter, in relation to dried vine fruits, means the producer of the fruits within the meaning of paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act.

Note Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.

retail sale, in relation to a sale of dried vine fruits by a producer, means a sale by the producer of the fruits except a sale to a first purchaser or through a selling agent, buying agent or exporting agent.

Note 1 Dried vine fruits are chargeable horticultural products — see Part 9 of Schedule 10 to the Customs Charges Regulations.

Note 2 Dried vine fruits are leviable horticultural products — see Part 9 of Schedule 15 to the Excise Levies Regulations.

9.3 What is a levy year

For the definition of *levy year* in subsection 4 (1) of the Collection Act, a levy year for dried vine fruits is a calendar year.

9.4 Who is a processor

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

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

9.5 Who is a producer

For paragraph (h) of the definition of *producer* in subsection 4 (1) of the Collection Act, dried vine fruits are prescribed.

Note 1 Paragraph (h) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product prescribed for that paragraph, *producer* means:

- (a) where a person is the producer of the product and the proprietor of the processing establishment at which the product is processed — that person; or
- (b) in any other case — the person who was the owner of the product immediately before delivery to a processing establishment.

Note 2 Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.

9.6 Liability of intermediaries for charge — exporting agents

For subsection 7 (3) of the Collection Act, dried vine fruits are prescribed.

Note 1 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, the amount of any charge due for payment on or in relation to the products that remains unpaid by the producer, and any penalty imposed under section 15 of the Collection Act in relation to that charge.

Note 2 Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.

9.7 Liability of intermediaries — exemption for first purchasers, buying agents and selling agents

Section 7 of the Collection Act does not apply to the following persons if they buy dried vine fruits from, or sell dried vine fruits to, a producer who processes the fruits and sells them otherwise than by retail sale:

- (a) a first purchaser;
- (b) a buying agent;
- (c) a selling agent.

9.8 When is charge or levy due for payment — people who lodge monthly returns

For section 6 of the Collection Act, charge or levy payable for dried vine fruits for a month is due for payment:

- (a) if a return for the month is lodged within the period mentioned in clause 9.10 — on the day that the return is lodged; or

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- (b) if a return for the month is not lodged within the period mentioned in clause 9.10 — on the last day of that period.

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

9.9 Who must lodge a monthly return

- (1) The following persons must lodge a return for a month:
- (a) a first purchaser who buys dried vine fruits in the month;
 - (b) a buying agent who buys dried vine fruits in the month;
 - (c) a selling agent who sells dried vine fruits in the month;
 - (d) an exporting agent who exports dried vine fruits in the month;
 - (e) an exporter who exports dried vine fruits in the month;
 - (f) a producer who processes dried vine fruits and sells them otherwise than by retail sale in the month.

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

- (2) However, a person does not have to lodge monthly returns for a levy year if:
- (a) the person has applied under clause 9.15 for an exemption for the year and has not received notice of the Secretary's decision; or
 - (b) the Secretary has granted the person an exemption for the year under clause 9.17, or has continued the person's exemption under clause 9.18; or
 - (c) the Secretary is required under clause 9.18 to decide whether to continue the person's exemption and the person has not received notice of the Secretary's decision.

9.10 When must a monthly return be lodged

A return for a month must be lodged within 1 month and 14 days after the end of the month in which the dried vine fruits cease to be under the control of:

- (a) the person who is required to lodge the return; or
- (b) if the person sells or exports dried vine fruits under an agreement with a processor — the processor.

9.11 When is charge or levy due for payment — people who lodge annual returns

For section 6 of the Collection Act, charge or levy payable for dried vine fruits for a levy year is due for payment:

- (a) if a return for the year is lodged before the day mentioned in clause 9.13 — on the day that the return is lodged; or
- (b) if a return for the year is not lodged before the day mentioned in clause 9.13 — on that day.

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

9.12 Who must lodge an annual return

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

- (a) a producer who, in that levy year:
 - (i) processes leviable dried vine fruits; and
 - (ii) sells them by retail sale;
- (b) a person who deals with leviable or chargeable dried vine fruits in that year and is exempt from lodging monthly returns for the year.

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

9.13 When must an annual return be lodged

A return for a levy year must be lodged on or before 14 February in the following levy year.

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

9.14 What must be included in a return

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

- (a) the levy year in which the dried vine fruits to which the return relates were produced; and
- (b) the total weight of the dried vine fruits dealt with in the month or levy year for which levy or charge is payable; and
- (c) the amount of levy and charge payable for the dried vine fruits; and
- (d) the amount of levy and charge paid by the person lodging the return for dried vine fruits.

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

9.15 Exemption from lodging monthly returns

- (1) A person may apply for an exemption from the requirement to lodge monthly returns for a levy year if the person has reasonable grounds for believing that the total weight of dried vine fruits for which the person is, or may become, liable to pay levy or charge for the year will be less than 100 tonnes.
- (2) A person may apply for an exemption from the requirement to lodge monthly returns for a levy year if the person has reasonable grounds for believing that the total weight of dried vine fruits for which the person is, or may become, liable to pay an amount for the levy year under subsection 7 (1) or (3) of the Collection Act will be less than 100 tonnes.

9.16 Form of application for exemption

- (1) An application under clause 9.15 must include:
- (a) the following details:
 - (i) the applicant's full name;
 - (ii) the applicant's business or residential address (not the address of a post office box or post office bag);
 - (iii) the applicant's ABN, if any;
 - (iv) if the applicant is a company and does not have an ABN — its ACN; and
 - (b) a statement to the effect that:
 - (i) the applicant is, or may become, liable to pay levy or charge for the year; or
 - (ii) the applicant is, or may become, liable to pay an amount under subsection 7 (1) or (3) of the Collection Act; and
 - (c) a statement to the effect that:
 - (i) the applicant believes that the total weight of dried vine fruits for which the person is, or may become, liable to pay levy or charge for the year will be less than 100 tonnes; or
 - (ii) the applicant believes that the total weight of dried vine fruits for which the person is, or may become, liable to pay an amount under subsection 7 (1) or (3) of the Collection Act will be less than 100 tonnes.
- (2) An application must be sent to the Secretary's postal address.

9.17 Grant or refusal of exemption

- (1) The Secretary must, within 14 days after receiving an application:
- (a) decide whether to grant the exemption; and
 - (b) give the applicant written notice of the decision.

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- (2) When deciding whether to grant an exemption, the Secretary must have regard to:
- (a) the amount of levy or charge payable, or the amount payable by the applicant under subsection 7 (1) or (3) of the Collection Act, for the previous levy year; and
 - (b) any information that is available to the Secretary about the amount of the liability that the applicant is likely to incur in the levy year to which the application relates.

9.18 Continuation of exemption

- (1) If a person who is exempt from lodging monthly returns for a levy year lodges an annual return for that levy year, the Secretary must, within 14 days after receiving the return:
- (a) decide whether to continue the exemption for the following levy year; and
 - (b) give the person written notice of the decision.
- (2) When deciding whether to continue a person's exemption, the Secretary must have regard to:
- (a) the amount of levy or charge payable, or the amount payable by the applicant under subsection 7 (1) or (3) of the Collection Act, for the previous levy year; and
 - (b) any information that is available to the Secretary about the amount of the liability that the applicant is likely to incur in the following levy year.

9.19 When must monthly returns be lodged if an exemption is not granted or continued

A person who receives notice of a refusal to grant, or a refusal to continue, an exemption for a levy year must lodge a return for each month in the year:

- (a) if the month ended before the person received the notice — within 28 days after receiving the notice; and

- (b) otherwise — within 14 days of the end of the month in which the dried vine fruits cease to be under the control of:
 - (i) the person who is required to lodge the return; or
 - (ii) if the person sells or exports dried vine fruits under an agreement with a processor — the processor.

9.20 What records must be kept — producers

A producer must keep records showing, in respect of each month:

- (a) the total weight of dried vine fruits sold by the producer by retail sale; and
- (b) the amount of levy payable on the dried vine fruits; and
- (c) the amount of levy paid by the producer for the dried vine fruits.

Penalty: 10 penalty units.

9.21 What records must be kept — first purchasers

A first purchaser must keep records showing, in respect of each month:

- (a) the total weight of dried vine fruits bought by the first purchaser; and
- (b) the amount of levy or charge payable on the dried vine fruits; and
- (c) the amount of the levy, charge or penalty paid by the first purchaser; and
- (d) if an amount of money is deducted by the purchaser under subsection 8 (1) of the Collection Act from money received by the first purchaser on behalf of a producer or payable by the first purchaser in relation to the dried vine fruits — that amount.

Penalty: 10 penalty units.

9.22 What records must be kept — buying agents

A buying agent must keep records showing, in respect of each month:

- (a) the total weight of dried vine fruits bought by the agent; and
- (b) the amount of levy or charge payable on the dried vine fruits; and
- (c) the amount of the levy, charge or penalty paid by the agent; and
- (d) if an amount of money is deducted by the agent under subsection 8 (1) of the Collection Act from money received by the agent on behalf of a producer or payable by the agent in relation to the dried vine fruits — that amount.

Penalty: 10 penalty units.

9.23 What records must be kept — exporters and exporting agents

An exporter or exporting agent must keep records showing, in respect of each month:

- (a) the total weight of dried vine fruits exported by the exporter or exporting agent; and
- (b) the amount of levy or charge payable on the dried vine fruits; and
- (c) the amount of the levy, charge or penalty paid by the exporter or exporting agent; and
- (d) if an amount of money is deducted by the exporting agent under subsection 8 (1) of the Collection Act from money received by the exporting agent on behalf of a producer or payable by the exporting agent in relation to the dried vine fruits — that amount.

Penalty: 10 penalty units.

9.24 What records must be kept — selling agents

A selling agent must keep records in respect of each month showing:

- (a) the total weight of dried vine fruits sold by the agent; and
- (b) the amount of levy or charge payable for the dried vine fruits; and
- (c) the amount of the levy, charge or penalty paid by the agent; and
- (d) if an amount of money is deducted by the agent under subsection 8 (1) of the Collection Act from money received by the agent on behalf of a producer or payable by the agent in relation to the dried vine fruits — that amount.

Penalty: 10 penalty units.

9.25 Review of decisions

A person may apply to the Administrative Appeals Tribunal for the review of a decision of the Secretary:

- (a) refusing under paragraph 9.17 (1) (a) to grant an exemption; or
- (b) refusing under paragraph 9.18 (1) (a) to continue an exemption.

Part 10 Macadamia nuts

10.1 Application

This Part applies to macadamia nuts.

10.2 Definitions for Part 10

In this Part:

buy does not include buy in a retail transaction.

chargeable macadamia nuts means macadamia nuts that are not exempt from charge under subclause 2 (2) of Schedule 10 to the Customs Charges Act or

clause 10.2 of Part 10 of Schedule 10 to the Customs Charges Regulations.

consigned mass, for macadamia nuts, means:

- (a) the mass of the macadamia nuts, at 10% moisture content; or
- (b) if the moisture content of the nuts has not been determined when dealing with the nuts — the mass of the macadamia nuts at the moisture content agreed by the parties to the dealing in the nuts.

deal, for macadamia nuts, means deliver, take delivery of, process, export, buy or sell.

exporter means the producer within the meaning of paragraph (g) of the definition of **producer** in subsection 4 (1) of the Collection Act.

Note Paragraph (g) of the definition of **producer** in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, **producer** means the person who exports the product from Australia.

in shell, for macadamia nuts, means after dehusking but before kernel extraction.

leviable macadamia nuts means macadamia nuts that are not exempt from levy under subclause 2 (3) of Schedule 15 to the Excise Levies Act or clause 10.2 of Part 10 of Schedule 15 to the Excise Levies Regulations.

macadamia nut means a nut in shell of the species *Macadamia integrifolia* or *Macadamia tetraphylla* or a hybrid of those species.

return period means:

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

- (b) for macadamia nuts dealt with on or after 1 January 2000 — a calendar month.

sell includes sell by retail sale.

Note 1 Macadamia nuts are chargeable horticultural products — see Part 10 of Schedule 10 to the Customs Charges Regulations.

Note 2 Macadamia nuts are leviable horticultural products — see Part 10 of Schedule 15 to the Excise Levies Regulations.

10.3 What is a levy year

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

10.4 What is *not* a process

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

- (a) drying;
- (b) dehusking;
- (c) on-farm grading.

10.5 Who is a processor

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

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

10.6 Who is a producer

For paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act, macadamia nuts are prescribed.

Note 1 Paragraph (b) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for a product that is prescribed for that paragraph, *producer* means:

- (a) where a marketing law vests the product in a person or body or in the Crown in right of a State at or before the time the product is harvested — the person who would have owned the product but for the marketing law; or
- (b) if paragraph (a) does not apply — the person who owns the product immediately after it is harvested.

Note 2 Paragraph (g) of the definition of *producer* in subsection 4 (1) of the Collection Act provides that, for chargeable horticultural products on which charge is imposed, *producer* means the person who exports the product from Australia.

10.7 Liability of intermediaries — processors

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

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 this paragraph applies, is liable to pay, on behalf of the producer, any levy due for payment on or in relation to the product that remains unpaid by the producer, any penalty for late payment imposed by section 15 of the Collection Act that is payable in relation to that levy.

10.8 Liability of intermediaries — exporting agents

For subsection 7 (3) of the Collection Act, macadamia nuts are prescribed.

Note 1 Subsection 7 (3) of the Collection Act provides that, for a product prescribed for that subsection, 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 that remains unpaid by the producer, and any penalty for late payment imposed by subsection 15 (1) of that Act in relation to that charge.

Note 2 Under paragraph (g) of the definition of **producer** in subsection 4 (1) of the Collection Act, the **producer** is taken to be the person who exports the product from Australia.

10.9 When is levy or charge due for payment

Levy or charge payable on macadamia nuts for a return period is due for payment:

- (a) if a return for the return period is lodged within the relevant period mentioned in clause 10.11 — on the day that the return is lodged; or
- (b) if a return for the return period is not lodged within the relevant period mentioned in clause 10.11 — on the last day of that period.

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

10.10 Who must lodge a return

A person must lodge a return for a return period if the person dealt with leviable or chargeable macadamia nuts in the return period.

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

10.11 When must a return be lodged

- (1) For macadamia nuts dealt with before 1 January 2000, a return must be lodged:
 - (a) for nuts dealt with in a return period ending at the end of 30 June in a levy year — before 16 September in that year; and
 - (b) for nuts dealt with in a return period ending at the end of 31 December in a levy year — before 16 March in the following levy year.

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

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- (2) For macadamia nuts dealt with on or after 1 January 2000, a return must be lodged within 1 month and 28 days after the last day of the return period in which the nuts were dealt with.

Examples for subclause (2)

1 A return for macadamia nuts dealt with in January 2000 must be lodged not later than 28 March 2000.

2 A return for macadamia nuts dealt with in February 2000 must be lodged not later than 28 April 2000.

Note 1 For penalty, see section 24 of the Collection Act.

Note 2 For macadamia nuts dealt with on or after 1 January 2000, the return period is a calendar month, see clause 10.2.

10.12 What must be included in a return

- (1) In addition to the information required by regulation 10, a return must state, in respect of the return period:
- (a) the total consigned mass of leviable macadamia nuts and chargeable macadamia nuts dealt with by the person lodging the return; and
 - (b) the amount of levy payable on leviable macadamia nuts dealt with; and
 - (c) the amount of levy paid by that person on leviable macadamia nuts; and
 - (d) the amount of charge payable on chargeable macadamia nuts dealt with; and
 - (e) the amount of charge paid by that person on chargeable macadamia nuts.

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

- (2) A person who is the proprietor of more than 1 processing establishment must lodge a single return containing all the details mentioned in subclause (1) for each processing establishment of which the person is the proprietor.

10.13 What records must be kept — producers

- (1) A producer must keep records showing, in respect of each return period:
 - (a) the details for leviable macadamia nuts mentioned in subclause (2); and
 - (b) the details for macadamia nuts delivered by the producer to an exporting agent mentioned in subclause (3); and
 - (c) the details for macadamia nuts sold by the producer by retail sale mentioned in subclause (4); and
 - (d) the consigned mass of leviable macadamia nuts and chargeable macadamia nuts dealt with by the producer in a way not involving delivery to a processing establishment or exporting agent, export or retail sale; and
 - (e) the amount of levy paid by the producer on the nuts mentioned in paragraph (d).

Penalty: 10 penalty units.

- (2) For leviable macadamia nuts delivered by the producer to a processing establishment, the details are:
 - (a) the name and business address of each processing establishment to which the producer delivered macadamia nuts (not a post office box or post office bag); and
 - (b) if the postal address of the establishment differs from the business address — the postal address; and
 - (c) the establishment's ABN, if any; and
 - (d) if the establishment is a company and does not have an ABN — its ACN; and
 - (e) the consigned mass of macadamia nuts delivered to each establishment; and
 - (f) the total amount of levy payable on the macadamia nuts; and

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- (g) the total amount of levy paid by the producer for the macadamia nuts.
- (3) For macadamia nuts delivered by the producer to an exporting agent, the details are:
- (a) the name and business or residential address of each exporting agent to whom the producer delivered macadamia nuts (not the address of a post office box or post office bag); and
 - (b) if the agent's postal address differs from the business or residential address — the postal address; and
 - (c) the agent's ABN, if any; and
 - (d) if the agent is a company and does not have an ABN — its ACN; and
 - (e) the consigned mass of macadamia nuts delivered to each exporting agent; and
 - (f) the total amount of levy payable on the macadamia nuts; and
 - (g) the total amount of levy paid by the producer for the macadamia nuts.
- (4) For macadamia nuts sold by the producer by retail sale, the details are:
- (a) the consigned mass of leviable macadamia nuts so sold; and
 - (b) the amount of levy payable on the leviable macadamia nuts; and
 - (c) the amount of levy paid by the producer on the leviable macadamia nuts.

10.14 What records must be kept — exporters

An exporter must keep records showing, in respect of each return period:

- (a) the consigned mass of chargeable macadamia nuts exported by the exporter; and
- (b) the amount of charge payable on the macadamia nuts; and

- (c) the amount of charge paid by the exporter on the macadamia nuts.

Penalty: 10 penalty units.

10.15 What records must be kept — persons other than producers and exporters

- (1) A person who, in a capacity other than producer or exporter, dealt in macadamia nuts with a producer in a return period must keep records showing, in respect of the return period:
 - (a) the following details for the producer:
 - (i) the producer's full name;
 - (ii) the producer's business or residential address (not the address of a post office bag or post office box);
 - (iii) if the producer's postal address differs from the business or residential address — the postal address;
 - (iv) the producer's ABN, if any;
 - (v) if the producer is a company and does not have an ABN — its ACN; and
 - (b) the total consigned mass of leviable macadamia nuts and chargeable macadamia nuts that were dealt with by the person; and
 - (c) the amount of levy payable on any leviable macadamia nuts dealt with by the person; and
 - (d) the amount of charge payable on any chargeable macadamia nuts dealt with by the person; and
 - (e) the amount deducted for payment of charge and levy from money:
 - (i) received by the person on behalf of the producer; or
 - (ii) payable by the person to the producer; and
 - (f) the amount of charge paid by the person on the macadamia nuts; and

- (g) the amount of levy paid by the person on the macadamia nuts.

Penalty: 10 penalty units.

- (2) A person who is the proprietor of more than 1 processing establishment must keep separate records for each processing establishment at which macadamia nuts are dealt with.

Penalty: 10 penalty units.

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; 2000 Nos. 133 and 238. *also (in Schedule 2)*
2. Notified in the *Commonwealth of Australia Gazette* on / 2000. *28 September*
These Regulations amend (in Schedule 1)
Statutory Rules 2000 No. 238.