



Primary Industries (Excise) Levies Amendment Regulations 2005 (No. 5)¹

Select Legislative Instrument 2005 No. 284

I, PHILIP MICHAEL JEFFERY, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Primary Industries (Excise) Levies Act 1999*.

Dated 1 December 2005

P. M. JEFFERY
Governor-General

By His Excellency's Command

RICHARD COLBECK
Parliamentary Secretary to the Minister for Agriculture, Fisheries
and Forestry

1 Name of Regulations

These Regulations are the *Primary Industries (Excise) Levies Amendment Regulations 2005 (No. 5)*.

2 Commencement

These Regulations commence, or are taken to have commenced, as follows:

- (a) on 1 January 2006 — regulations 1 to 4 and Schedule 1;
- (b) on 1 March 2003 — Schedule 2.

3 Amendment of *Primary Industries (Excise) Levies Regulations 1999*

Schedule 1 amends the *Primary Industries (Excise) Levies Regulations 1999*.

4 Amendment of *Primary Industries (Excise) Levies Amendment Regulations 2003 (No. 3)*

Schedule 2 amends the *Primary Industries (Excise) Levies Amendment Regulations 2003 (No. 3)*.

Schedule 1 Amendment commencing on 1 January 2006

(regulation 3)

[1] Schedule 3

substitute

Schedule 3 Cattle transactions — levies from 1 January 2006 to 31 December 2006

(regulation 5)

1 Duration of this Schedule

This Schedule:

- (a) begins to have effect at the first moment of 1 January 2006; and
- (b) ceases to have effect at the last moment of 31 December 2006.

2 When levy is not imposed

- (1) In this clause:

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

- (2) For paragraph 5 (2) (h) of Schedule 3 to the Excise Levies Act, levy is not imposed on the slaughter of cattle (other than lot-fed cattle) by a producer, or by a person on behalf of a producer, if:
- (a) the cattle are slaughtered for consumption:
 - (i) by the producer, members of the producer's household or the producer's employees; and
 - (ii) on premises owned or occupied by the producer; and

- (b) the cattle are slaughtered on premises owned or occupied by the producer; and
 - (c) immediately before the slaughter the cattle were owned by the producer and kept on the premises; and
 - (d) there is no sale or other transaction transferring ownership of the cattle, or any part or product of the carcase of the cattle, before, during or after the slaughter.
- (3) Also, if levy is imposed under paragraph 5 (1) (a) of Schedule 3 to the Excise Levies Act on the sale of cattle to an export licence holder (the **first licence holder**), levy is not imposed on a further sale of the cattle if:
- (a) the sale is to an export licence holder; and
 - (b) the cattle are exported 30 days or less after being acquired by the first licence holder.

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

- (1) For paragraph 6 (1) (a) of Schedule 3 to the Excise Levies Act, the amount of levy is \$3.82 per head.

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

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

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

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

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

- (4) For paragraph 6 (1) (d) of Schedule 3 to the Excise Levies Act, the amount of levy is 14 cents per head.

Note 1 Subclause (4) identifies an amount that, under the *Australian Animal Health Council (Live-stock Industries) Funding Act 1996*, is destined for the Australian Animal Health Council.

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

4 Amounts of levy for lot-fed cattle

- (1) For paragraph 6 (3) (a) of Schedule 3 to the Excise Levies Act, the amount of levy is \$4.04 per head.

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

- (2) For paragraph 6 (3) (b) of Schedule 3 to the Excise Levies Act, the amount of levy is 70 cents per head.

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

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

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

- (4) For paragraph 6 (3) (d) of Schedule 3 to the Excise Levies Act, the amount of levy is 14 cents per head.

Note 1 Subclause (4) identifies an amount that, under the *Australian Animal Health Council (Live-stock Industries) Funding Act 1996*, is destined for the Australian Animal Health Council.

Note 2 For the rates of NRS excise levy on cattle transactions, see Schedule 1 to the *National Residue Survey (Excise) Levy Act 1998*.

5 EADR levy

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

Schedule 3A Cattle transactions — levies from 1 January 2007 to 31 December 2010

(regulation 5)

1 Duration of this Schedule

This Schedule:

- (a) begins to have effect at the first moment of 1 January 2007; and
- (b) ceases to have effect at the last moment of 31 December 2010.

2 When levy is not imposed

- (1) In this clause:

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

- (2) For paragraph 5 (2) (h) of Schedule 3 to the Excise Levies Act, levy is not imposed on the slaughter of cattle (other than lot-fed cattle) by a producer, or by a person on behalf of a producer, if:
- (a) the cattle are slaughtered for consumption:
 - (i) by the producer, members of the producer's household or the producer's employees; and
 - (ii) on premises owned or occupied by the producer; and
 - (b) the cattle are slaughtered on premises owned or occupied by the producer; and
 - (c) immediately before the slaughter the cattle were owned by the producer and kept on the premises; and
 - (d) there is no sale or other transaction transferring ownership of the cattle, or any part or product of the carcase of the cattle, before, during or after the slaughter.

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

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

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

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

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

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

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

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

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

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

4 Amounts of levy for lot-fed cattle

- (1) For paragraph 6 (3) (a) of Schedule 3 to the Excise Levies Act, the amount of levy is \$3.88 per head.

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

- (2) For paragraph 6 (3) (b) of Schedule 3 to the Excise Levies Act, the amount of levy is 70 cents per head.

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

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

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

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

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

5 EADR levy

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

Schedule 3B Cattle transactions — levies from 1 January 2011

(regulation 5)

1 Commencement

This Schedule commences on 1 January 2011.

2 When levy is not imposed

- (1) In this clause:
- export licence holder** means the holder of a licence granted under section 10 of the *Australian Meat and Live-stock Industry Act 1997*.
- (2) For paragraph 5 (2) (h) of Schedule 3 to the Excise Levies Act, levy is not imposed on the slaughter of cattle (other than lot-fed cattle) by a producer, or by a person on behalf of a producer, if:
- (a) the cattle are slaughtered for consumption:
 - (i) by the producer, members of the producer's household or the producer's employees; and
 - (ii) on premises owned or occupied by the producer; and
 - (b) the cattle are slaughtered on premises owned or occupied by the producer; and
 - (c) immediately before the slaughter the cattle were owned by the producer and kept on the premises; and
 - (d) there is no sale or other transaction transferring ownership of the cattle, or any part or product of the carcase of the cattle, before, during or after the slaughter.
- (3) Also, if levy is imposed under paragraph 5 (1) (a) of Schedule 3 to the Excise Levies Act on the sale of cattle to an export licence holder (the **first licence holder**), levy is not imposed on a further sale of the cattle if:
- (a) the sale is to an export licence holder; and
 - (b) the cattle are exported 30 days or less after being acquired by the first licence holder.

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

Note Paragraph 6 (1) (a) of Schedule 3 to the Excise Levies Act identifies an amount that, under the *Australian Meat and Live-stock Industry Act 1997*, is destined for the industry marketing body. The amount identified is \$2.16 per head.

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

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

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

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

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

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

4 Amounts of levy for lot-fed cattle

- (1) For paragraph 6 (3) (a) of Schedule 3 to the Excise Levies Act, the amount of levy is \$2.38 per head.

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

- (2) For paragraph 6 (3) (b) of Schedule 3 to the Excise Levies Act, the amount of levy is 70 cents per head.

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

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

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

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

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

5 EADR levy

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

Schedule 2 Amendments taken to have commenced on 1 March 2003

(regulation 4)

[1] Regulations 2 and 3

substitute

2 Commencement

These Regulations commence on 1 March 2003.

3 Amendment of *Primary Industries (Excise) Levies Regulations 1999*

Schedule 1 amends the *Primary Industries (Excise) Levies Regulations 1999*.

[2] Schedule 2

omit

Note

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See www.frli.gov.au.