



Primary Industries (Excise) Levies Amendment Regulations 2007 (No. 1)¹

Select Legislative Instrument 2007 No. 26

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 March 2007

P. M. JEFFERY
Governor-General

By His Excellency's Command

SUSSAN LEY
Parliamentary Secretary to the Minister for Agriculture, Fisheries
and Forestry

1 Name of Regulations

These Regulations are the *Primary Industries (Excise) Levies Amendment Regulations 2007 (No. 1)*.

2 Commencement

These Regulations commence on 1 April 2007.

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

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

Schedule 1 Amendments

(regulation 3)

[1] Schedule 15, clause 4.1, note

omit

[2] Schedule 15, clauses 4.3 and 4.4

substitute

4.2 What avocados are exempt from levy

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

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

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

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

4.3 Rate of levy — marketing component

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

4.4 Rate of levy — research and development component

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

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

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

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.