



Primary Industries (Excise) Levies Amendment (Honey) Regulation 2015

Select Legislative Instrument No. 55, 2015

I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd),
Governor-General of the Commonwealth of Australia, acting with the
advice of the Federal Executive Council, make the following regulation.

Dated 30 April 2015

Peter Cosgrove
Governor-General

By His Excellency's Command

Barnaby Joyce
Minister for Agriculture

OPC61104 - B

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1 Name

This is the *Primary Industries (Excise) Levies Amendment (Honey) Regulation 2015*.

2 Commencement

This instrument commences on 1 July 2015.

3 Authority

This instrument is made under the *Primary Industries (Excise) Levies Act 1999*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Primary Industries (Excise) Levies Regulations 1999

1 Before clause 1 of Schedule 14

Insert:

Part 1—Product levy

1A Exemption—sale of honey

For subclause 2(5) of Schedule 14 to the Excise Levies Act, a producer of honey is exempt from levy imposed by clause 2 of that Schedule on honey sold in a levy year by the producer by prescribed sale if the total weight of:

- (a) that honey; and
- (b) any honey used by the producer in that year in the production of other goods;

is more than 600 kilograms but not more than 1 500 kilograms.

Note: For other exemptions from this levy, see subclauses 2(2) to (4) of Schedule 14 to the Excise Levies Act.

1B Exemption—use of honey in the production of other goods

For subclause 3(5) of Schedule 14 to the Excise Levies Act, levy imposed by clause 3 of that Schedule on honey used by a producer in a levy year in the production of other goods is not payable by the producer if the total weight of:

- (a) that honey; and
- (b) any honey sold in that year by the producer by prescribed sale;

is more than 600 kilograms but not more than 1 500 kilograms.

Note: For other exemptions from this levy, see subclauses 3(2) to (4) of Schedule 14 to the Excise Levies Act.

2 Clause 3 of Schedule 14

Repeal the clause, substitute:

Part 2—Special purpose levies

3 PHA levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, PHA levy is imposed on honey on which levy is imposed by Schedule 14 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of PHA levy on honey is 0.1 of a cent per kilogram of honey.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, PHA levy on honey is payable by the producer of the honey.

4 EPPR levy

- (1) For clause 2 of Schedule 27 to the Excise Levies Act, EPPR levy is imposed on honey on which levy is imposed by Schedule 14 to the Excise Levies Act.
- (2) For clause 6 of Schedule 27 to the Excise Levies Act, the rate of EPPR levy on honey is 2.9 cents per kilogram of honey.
- (3) For clause 11 of Schedule 27 to the Excise Levies Act, EPPR levy on honey is payable by the producer of the honey.

Note: In relation to EPPR levy, see the *Plant Health Australia (Plant Industries) Funding Act 2002*.