



# **Primary Industries Levies and Charges Collection Amendment (Honey) Rules 2025**

---

I, Adam Phillip Fennessy PSM, Secretary of the Department of Agriculture, Fisheries and Forestry, make the following rules.

Dated 18 March 2025

Adam Phillip Fennessy PSM  
Secretary of the Department of Agriculture, Fisheries and Forestry

---



---

## Contents

|  |                   |          |
|--|-------------------|----------|
| 1  | Name .....        | 1        |
| 2  | Commencement..... | 1        |
| 3  | Authority .....   | 1        |
| 4  | Schedules.....    | 1        |
| <b>Schedule 1—Amendments</b>                                       |                   | <b>2</b> |
| <i>Primary Industries Levies and Charges Collection Rules 2024</i> |                   | <i>2</i> |



---

# 1 Name

This instrument is the *Primary Industries Levies and Charges Collection Amendment (Honey) Rules 2025*.

# 2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

| Commencement information        |  |               |
|---------------------------------|--|---------------|
| Column 1                        | Column 2                                     | Column 3      |
| Provisions                      | Commencement                                 | Date/Details  |
| 1. The whole of this instrument | The day after this instrument is registered. | 25 March 2025 |

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

# 3 Authority

This instrument is made under the *Primary Industries Levies and Charges Collection Act 2024*.

# 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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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 Levies and Charges Collection Rules 2024*

### **1 Section 5 (paragraph (b) of the definition of *threshold quarter*)**

Repeal the paragraph, substitute:

- (b) in a calendar year:
  - (i) in relation to goat fibre—has the meaning given by clause 17-1 of Schedule 1; and
  - (ii) in relation to honey—has the meaning given by clause 3-1 of Schedule 1; and
  - (iii) in relation to potatoes—has the meaning given by clause 58-1 of Schedule 2.

### **2 Clause 1-1 of Schedule 1**

After “honey sold to a business purchaser”, insert “or used in the production of other goods”.

### **3 Clause 1-1 of Schedule 1**

Omit “or used by the levy payer in the production of other goods”.

### **4 Clause 3-1 of Schedule 1**

Repeal the clause, substitute:

### **3-1 Obligations of levy payers or charge payers**

*When honey levy due and payable*

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on honey that is sold by the levy payer in a quarter in a calendar year (other than by retail sale); or
  - (b) levy imposed on honey that is sold by the levy payer by retail sale in a calendar year; or
  - (c) levy imposed on honey that is used by the levy payer in a quarter in a calendar year in the production of other goods;
- this table has effect.

| <b>Honey levy</b> |   |  |
|-------------------|---|--|
| <b>Item</b>       | <b>Matter</b>   | <b>Rule</b>  |
| 1                 | For honey sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable? | <p>(a) if the liable collection agent must give a return for the quarter under subclause 3-2(3)—on the last day of the first calendar month after the end of the quarter; or</p> <p>(b) if the liable collection agent must give a return for the calendar year under subclause 3-2(3)—on the last day of February in the next calendar year</p> |
| 2                 | For honey sold by retail sale, when is the levy due and payable?  | On the last day of February in the next calendar year  |

| <b>Honey levy</b>   |   |   |
|---|---|---|
| <b>Item</b>   | <b>Matter</b>   | <b>Rule</b>   |
| 3   | For honey used by the levy payer in the production of other goods, when is the levy due and payable?  | <p>(a) if the quarter is the threshold quarter in the calendar year or any earlier quarter in the year:</p> <p>(i) if the levy payer must give a return for the threshold quarter under subclause (5)—on the last day of the first calendar month after the end of the threshold quarter; or</p> <p>(ii) if the levy payer must give a return for the calendar year under subclause (5)—on the last day of February in the next calendar year; or</p> <p>(b) if the quarter is later than the threshold quarter in the calendar year:</p> <p>(i) if the levy payer must give a return for the later quarter under subclause (5)—on the last day of the first calendar month after the end of the later quarter; or</p> <p>(ii) if the levy payer must give a return for the calendar year under subclause (5)—on the last day of February in the next calendar year</p> |
| 4   | To whom is the levy payable?  | The Commonwealth  |
|   | <p>Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 3-2.</p> <p>If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.</p> <p>Note 2: For penalty for late payment, see section 9 of the Act.</p> |   |
| <i>Threshold quarter</i>  |   |   |
| <p>(2) The <b>threshold quarter</b> in a calendar year, for a levy payer, is the first quarter in that year at the end of which the sum of the following is more than 1,500 kilograms:</p> <p>(a) the total quantity of honey sold by the levy payer by retail sale in that year;</p> <p>(b) the total quantity of honey that is used by the levy payer in that year in the production of other goods.</p> <p>(3) Subclause (2) does not apply to honey covered by subclause 3-2(1) or (2) of Schedule 1 to the <i>Primary Industries (Excise) Levies Regulations 2024</i>.</p> |   |   |
| <i>When honey export charge due and payable</i>   |   |   |
| <p>(4) For the purposes of section 8 of the Act, for charge imposed on honey that is exported from Australia in a quarter in a calendar year, this table has effect.</p>  |   |   |
| <b>Honey export charge</b>  |   |   |
| <b>Item</b>   | <b>Matter</b>   | <b>Rule</b>   |
| 1   | For honey exported through an exporting agent, when is the charge due and payable?  | <p>(a) if that agent must give a return for the quarter under subclause 3-2(3)—on the last day of the first calendar month after the end of the quarter; or</p> <p>(b) if that agent must give a return for the calendar year</p>   |

| <b>Honey export charge</b> |   |   |
|----------------------------|---|---|
| <b>Item</b>                | <b>Matter</b>   | <b>Rule</b>   |
|                            |   | under subclause 3-2(3)—on the last day of February in the next calendar year  |
| 2                          | For honey exported other than through an exporting agent, when is the charge due and payable? | (a) if the charge payer must give a return for the quarter under subclause (5)—on the last day of the first calendar month after the end of the quarter; or<br>(b) if the charge payer must give a return for the calendar year under subclause (5)—on the last day of February in the next calendar year |
| 3                          | To whom is the charge payable?  | The Commonwealth  |

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause 3-2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

*Giving quarterly or annual returns*

- (5) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on honey, this table has effect.

| <b>Quarterly or annual returns</b> |  |   |
|------------------------------------|--|---|
| <b>Item</b>                        | <b>Matter</b>  | <b>Rule</b>   |
| 1                                  | Who must give a return for a quarter in a calendar year? | The following person:<br>(a) for honey used by the levy payer in the threshold quarter in the year or in a later quarter in the year in the production of other goods—the levy payer;<br>(b) for honey exported in the quarter other than through an exporting agent—the charge payer;<br>unless the person has an exemption from giving returns for quarters in the year           |
| 2                                  | Who must give a return for a calendar year?              | The following person:<br>(a) for honey sold by the levy payer by retail sale in the year—the levy payer;<br>(b) for honey used by the levy payer in the year in the production of other goods—the levy payer who has an exemption from giving returns for quarters in the year;<br>(c) the charge payer for honey who has an exemption from giving returns for quarters in the year |
| 3                                  | When must the return be given?                           | (a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or<br>(b) for a return for a calendar year—before the end of February in the next calendar year   |
| 4                                  | To whom must the return be given?                        | The Secretary   |
| 5                                  | What is the form of the return?                          | The return:   |



**Quarterly or annual returns**

| Item | Matter | Rule  |
|------|--------|---|
|      |        | (a) must be in the appropriate approved form and include the information required by that form; or  |
|      |        | (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return |

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause 3-4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

*Making and keeping records*

- (6) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on honey, this table has effect.

**Record-keeping**

| Item | Matter   | Rule   |
|------|--|--|
| 1    | Who must make and keep records?                                    | The levy payer or charge payer   |
| 2    | What must the levy payer's records cover?                          | The records must: <ul style="list-style-type: none"> <li>(a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or</li> <li>(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the honey</li> </ul>         |
| 3    | What must the charge payer's records cover?                        | The records must: <ul style="list-style-type: none"> <li>(a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or</li> <li>(b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the honey</li> </ul> |
| 4    | For how long must the levy payer or charge payer keep the records? | Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy or charge is imposed  |

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

**5 Clause 3-4 of Schedule 1**

Repeal the clause, substitute:

**3-4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers**

- (1) A person who:
- (a) is a levy payer for levy imposed on honey that is used by the levy payer in a calendar year in the production of other goods; or

- (b) is a charge payer for charge imposed on honey that is exported in a calendar year other than through an exporting agent;
  - is not required to give returns for quarters in the year if:
    - (c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
    - (d) either:
      - (i) if paragraph (a) applies—the person applies before the end of the threshold quarter in the year; or
      - (ii) if paragraph (b) applies—the person applies before the end of the first quarter in the year in which such charge is imposed; and
    - (e) the Secretary grants the exemption under section 10.
  - (2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to honey and the calendar year will be less than \$4,000.
- Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section 10.