Primary Industries (Excise) Levies Amendment (Exemptions and Other Matters) Regulations 2025

I, the Honourable Sam Mostyn AC, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 26 June 2025

Sam Mostyn AC
Governor-General

By Her Excellency's Command

Julie Collins
Minister for Agriculture, Fisheries and Forestry

OPC67367 - A

Contents

1 Name

This instrument is the *Primary Industries (Excise) Levies Amendment (Exemptions and Other Matters) Regulations 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	1 July 2025.	1 July 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Note: This table relates only to the provisions of this instrument as originally made.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 (Excise) Levies 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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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 (Excise) Levies Regulations 2024

1 Section 5 (paragraph (b) of the definition of *lot-fed cattle*)

Omit "are likely to be used", substitute "are so fed for the purpose of being later used".

2 Section 5 (before the note at the end of the definition of *proprietor*)

Insert:

Note 1: An example of an abattoir is a place where mobile abattoir activities are carried on.

3 Section 5 (note to the definition of *proprietor*)

Omit "Note", substitute "Note 2".

4 Section 5 (note to the definition of *proprietor*)

Omit "other premises", substitute "premises, other than an abattoir,".

5 Subclause 9-7(9) of Schedule 1

Omit "subclause 9-6(3) or (4)", substitute "subclause 9-6(4)".

6 Clause 10-3 of Schedule 1 (table item 1, column headed "Rate of levy")

After "is determined", insert "by the proprietor of the abattoir".

7 Clause 10-3 of Schedule 1 (table item 2, column headed "Rate of levy")

Omit "is determined and the hot carcase weight has not been determined", substitute "is determined by the proprietor of the abattoir but the hot carcase weight is not determined by that proprietor".

8 Clause 16-2 of Schedule 1

Repeal the clause, substitute:

16-2 Exemptions from the levy

Levy previously imposed

(1) Levy is not imposed by clause 16-1 on particular whole milk if levy under that clause has previously been imposed on the milk.

Whole milk sold or processed after export

(2) Levy is not imposed by clause 16-1 on whole milk that is sold or processed after being exported from Australia.

9 Paragraph 21-1(1)(b) of Schedule 1

After "are", insert "processed".

10 Paragraph 22-1(1)(b) of Schedule 1

After “are”, insert “processed”.

11 Clause 22-3 of Schedule 1 (table item 1, column headed “Rate of levy”, paragraph (a))

Omit “for any macropods”, substitute “for macropods that are kangaroos or any other macropods”.

12 Subclause 29-1(2) of Schedule 2

Omit “paragraph (1)(a)”, substitute “this Division”.

13 Subclauses 31-2(4) and (5) of Schedule 2

Repeal the subclauses, substitute:

Logs sold or processed after export

(4) Levy is not imposed by clause 31-1 on logs that are sold or processed after being exported from Australia.

Threshold exemption

(5) Levy is not imposed by clause 31-1 on logs that are produced from trees, where the logs are:

(a) sold in a financial year by the person who owns the logs immediately after the trees are felled; or

(b) processed in a financial year for a commercial purpose by or for the person who owns the logs immediately after the trees are felled;

if the sum of the following is less than 20,000 m^3:

(c) the total quantity of logs so sold by that person in that year;

(d) the total quantity of logs processed for a commercial purpose by or for that person in that year.

(6) Subclause (5) does not apply to logs covered by subclause (1), (2), (3) or (4).

14 Clause 36-3 of Schedule 2 (note)

After “370,000”, insert “kilograms”.

15 Clause 46-2 of Schedule 2

Repeal the clause, substitute:

46-2 Exemptions from the levy

Levy is not imposed on ginger that:

(a) is sold by retail sale; or

(b) is sold after being exported from Australia.

16 At the end of subclause 50-1(2) of Schedule 2

Add:

Note: Division 64 imposes levy on vegetables. That Division includes vegetables in the family *Cucurbitaceae*, such as pumpkin and cucumber.

17 At the end of subclause 53-1(2) of Schedule 2

Add:

Note: Division 64 imposes levy on vegetables (including shallots).

18 Subclause 64-1(3) of Schedule 2 (note)

Omit “Note”, substitute “Note 1”.

19 Subclause 64-1(3) of Schedule 2 (note)

Omit “However, other species or varieties of melon, such as pumpkin and cucumber, may be covered by subclause (1) of this clause.”, substitute “However, subclause (1) of this clause applies to vegetables in the family *Cucurbitaceae*, such as pumpkin and cucumber.”.

20 At the end of subclause 64-1(3) of Schedule 2 (after the note)

Add:

Note 2: Division 53 imposes levy on onions, Division 58 imposes levy on potatoes and Division 63 imposes levy on sweet potatoes.