



Primary Industries Levies and Charges Collection Amendment (Grains and Other Matters) Rules 2025

I, Justine Saunders APM, Acting Secretary of the Department of Agriculture, Fisheries and Forestry, make the following rules.

Dated 24 June 2025

Justine Saunders APM
Acting Secretary of the Department of Agriculture, Fisheries and Forestry

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1 Name

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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

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

Omit “Note”, substitute “Note 2”.

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

Omit “other premises”, substitute “premises, other than an abattoir,”.

4 Subparagraph 22-2(a)(ii) of Schedule 1

After “are”, insert “processed”.

5 Subclause 26-1(1) of Schedule 2

Repeal the subclause, substitute:

When grain levy due and payable

- (1) For the purposes of section 8 of the Act, for:
- (a) levy imposed on grain that is sold by the levy payer in a quarter in a financial year; or
 - (b) levy imposed on grain that is processed by or for the levy payer in a quarter in a financial year;
- this table has effect.

Grain levy		
Item	Matter	Rule
1	For grain sold to a business purchaser (whether directly or through a selling agent or buying agent or both) who maintains an office in Australia in connection with the carrying on of the business purchaser’s business, when is the levy due and payable?	(a) if the quarter is the threshold quarter in the year or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or (b) if the quarter is later than the threshold quarter in the year—on the last day of the first calendar month after the end of the later quarter
2	For grain sold to a business purchaser (whether directly or through a selling agent or buying agent or both) who does not maintain an office in Australia in connection with the carrying on of the business purchaser’s business, when is the levy due and payable?	(a) if the quarter is the threshold quarter in the year or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or (b) if the quarter is later than the threshold quarter in the year—on the last day of the first calendar month after the end of the later quarter
3	For grain processed for the levy payer, when is the levy due and payable?	(a) if the quarter is the threshold quarter in the year or any earlier quarter in the year—on

Grain levy		
Item	Matter	Rule
		the last day of the first calendar month after the end of the threshold quarter; or (b) if the quarter is later than the threshold quarter in the year—on the last day of the first calendar month after the end of the later quarter
4	For grain processed by the levy payer, when is the levy due and payable?	(a) if the quarter is the threshold quarter in the year or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or (b) if the quarter is later than the threshold quarter in the year—on the last day of the first calendar month after the end of the later quarter
5	To whom is the levy payable?	The Commonwealth
<p>Note 1: For items 1 and 3, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause 26-2.</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>		

6 Subclause 26-1(3) of Schedule 2

Repeal the subclause, substitute:

Giving quarterly returns

- (3) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on grain, this table has effect.

Quarterly returns		
Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	The following person: (a) for grain sold by the levy payer in the threshold quarter in the year or in a later quarter in the year to a business purchaser (whether directly or through a selling agent or buying agent or both) who does not maintain an office in Australia in connection with the carrying on of the business purchaser's business—the levy payer; (b) for grain processed by the levy payer in the threshold quarter in the year or in a later quarter in the year—the levy payer
2	When must the return be given?	Before the end of the first calendar month after the end of the threshold quarter or later quarter

Quarterly returns		
Item	Matter	Rule
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (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: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

7 Paragraph 26-2(1)(a) of Schedule 2

After “or both)”, insert “who maintains an office in Australia in connection with the carrying on of the business purchaser’s business”.