**Agricultural and Veterinary Chemical Products (Collection of Levy)(Payment Dates) Direction 2026**

**EXPLANATORY STATEMENT**

Issued by the Australian Pesticides and Veterinary Medicines Authority

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## Introduction

The Australian Pesticides and Veterinary Medicines Authority (APVMA) is a statutory authority continued in existence under section 6 of the *Agricultural and Veterinary Chemicals (Administration) Act 1992.* Its functions and powers include administering the national system for regulation of agricultural chemical products and veterinary chemical products and exercising the powers and functions conferred on it by the Agricultural and Veterinary Chemicals Code, as scheduled to the *Agricultural and Veterinary Chemicals Code Act 1994* (Code Act).

As part of the national system for the regulation of agricultural and veterinary chemical products, a levy is imposed by 3(1) of each of the following acts: *Agricultural and Veterinary Chemical Products Levy Imposition (General) Act 1994; Agricultural and Veterinary Chemical Products Levy Imposition (Excise) Act 1994; Agricultural and Veterinary Chemical Products Levy Imposition (Customs) Act 1994*.

The APVMA is required to collect these levies under the *Agricultural and Veterinary Chemical Products (Collection of Levy) Act 1994* (Collection of Levy Act).

The Collection of Levy Act makes provision for the dates on which levies are payable and includes powers in paragraphs 6(1)(c) and (1)(d) for the APVMA, by notice published in the *Gazette,* to specify a different due date for certain levies and to allow for specified amounts of levy to be paid by instalments as stated in the notice.

Subsection 6(4) of the Collection of Levy Act provides that any such notice is a legislative instrument.

## Authority

The APVMA is making the Agricultural and Veterinary Chemical Products (Collection of Levy)(Payment Dates) Direction 2026 (Payment Dates Direction) under section 6 of the Collection of Levy Act.

## Purpose and effect

The Payment Dates Direction applies in relation to all amounts of levies payable for leviable disposals that took place in each financial year from FY25/26 to FY29/30.

The effect of the Payment Dates Direction is to extend the due date for all levies in the specified financial years from 31 December to the following 15 January, and to allow all such levies to be paid in two equal instalments.

Authorised Version Explanatory Statement registered 02/10/2026 to F2026L01350

Specifically, the Payment Dates Direction provides that:

1. a reference to 31 December of the following financial year as the ***prescribed date for payment*** in relation to leviable disposals taking place in a specified financial year is taken instead to be the date specified in column 2 of the section 8 of the Payment Dates Direction; and

2. all levies paid in respect of a specified financial year are taken to have been paid by the due date if they are paid by two equal instalments in accordance with:
    a. the first instalment paid by the date specified in column 2 of section 8; and
    b. the second instalment paid by the date specified in column 3 of section 8.

The Payment Dates Direction will be published in the *Gazette* as required by section 6 of the Collection of Levy Act.

A provision-by-provision explanation of the instrument is provided at Attachment A.

**Impact analysis and consultation**

The APVMA does not consider it necessary to undertake consultation on the Payment Dates Direction. The Payment Dates Direction is minor and machinery in nature. It does not substantially alter existing obligations that entities liable to pay levy have under the Collection of Levy Act.

**Statement of compatibility with human rights obligations**

The Payment Dates Direction is compatible with human rights and freedoms recognised or declared under section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*. A full statement of compatibility with human rights obligations is provided at Attachment B.

**Exemption from sunsetting and disallowance**

Although the Payment Dates Direction is a legislative instrument for the purposes of the *Legislation Act 2003*, pursuant to subsections 44(1) and 54(1) of that Act, it is not subject to sunsetting or disallowance. This is because the Collection of Levy Act:

a) facilitates the operation of the National Registration Scheme for Agricultural and Veterinary Chemicals (NRS), which is a co-operative scheme involving the Commonwealth and all States and Territories; and
b) authorises this legislative instrument to be made by the APVMA for the purposes of the NRS.

It is noted that the Collection of Levy Act is expressly included in the definition of ***agvet law*** in section 3 of the Agricultural and Veterinary Chemicals Code as scheduled to the Code Act.



Authorised Version Explanatory Statement registered 02/10/2026 to F2026L01350

**Attachment A**

**DETAILS OF THE *AGRICULTURAL AND VETERINARY CHEMICAL PRODUCTS (COLLECTION OF LEVY) (PAYMENT DATES) DIRECTION 2026***

**Section 1 – Name of Instrument**

This section provides that the name of the instrument is the Agricultural and Veterinary Chemical Products (Collection of Levy)(Payment Dates) Direction 2026 (Payment Dates Direction).

**Section 2 – Commencement**

This section provides for the Payment Dates Direction to commence on the day after it is registered.

**Section 3 – Authority**

This section provides that the Payment Dates Direction is made under section 6 of the *Agricultural and Veterinary Chemical Products (Collection of Levy) Act 1994* (Collection of Levy Act).

**Section 4 – Schedules**

This section provides for the repeal or amendment of instruments specified in a schedule to the Payments Dates Direction.

**Section 5 – Definitions**

This section defines the expression ***Act*** as used in the instrument to mean the Collection of Levy Act.

**Section 6 – Prescribed Date for Payment – paragraph 6(1)(c) of the Act**

This section is made pursuant to paragraph 6(1)(c) of the Collection of Levy Act and applies in relation to all amounts of levy payable for leviable disposals that took place each financial year from FY25/26 to FY29/30.

This section provides that, in relation to the levies for specified financial years and for the purposes of paragraph (b) of the definition of ***prescribed date for payment***, a reference to 31 December following the end of that financial year is taken instead to be a reference to the date specified in column 2 of that item.

**Section 7 – Payment by Instalments – paragraph 6(1)(d) of the Act**

This section is made pursuant to paragraph 6(1)(d) of the Collection of Levy Act and applies in relation all amounts of levy payable for leviable disposals that took place each financial year from FY25/26 to FY29/30.

The section provides an option for the levies for specified financial years to be paid in two equal instalments with the first instalment due on the date specified in column 2



Authorised Version Explanatory Statement registered 02/10/2026 to F2026L01350

of that item and the second instalment due on the date specified in column 3 of that item.

**Section 8 - Table of Payment Dates**
This section specifies financial years and payment dates for the purposes of section 5 and 6 of this instrument.

**Section 9 – Saving provision**

This section provides that the *Agricultural and Veterinary Chemical Products (Collection of Levy)(Payment Dates) Direction 2025,* as in force prior to this instrument commencing, continues to apply in relation to levies owed in relation to leviable disposals that occurred during FY24/25.



Authorised Version Explanatory Statement registered 02/10/2026 to F2026L01350

**Attachment B**

## STATEMENT OF COMPATIBILITY WITH HUMAN RIGHTS

*Prepared in accordance with Part 3 of the Human Rights (Parliamentary Scrutiny) Act 2011*

### Agricultural and Veterinary Chemical Products (Collection of Levy) (Payment Dates) Direction 2026

The Agricultural and Veterinary Chemical Products (Collection of Levy)(Payment Dates) Direction 2026 (Payment Dates Direction) is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*.

As part of the national system for the regulation of agricultural and veterinary chemical products, a levy is imposed by 3(1) of each of the following acts: *Agricultural and Veterinary Chemical Products Levy Imposition (General) Act 1994; Agricultural and Veterinary Chemical Products Levy Imposition (Excise) Act 1994; Agricultural and Veterinary Chemical Products Levy Imposition (Customs) Act 1994*.

The APVMA is required to collect these levies under the *Agricultural and Veterinary Chemical Products (Collection of Levy) Act 1994* (Collection of Levy Act).

The Collection of Levy Act makes provision for the dates on which levies are payable and includes powers in paragraphs 6(1)(c) and (1)(d) for the APVMA, by notice published in the *Gazette,* to specify a different due date for certain levies and to allow for specified amounts of levy to be paid by instalments as stated in the notice.

Subsection 6(4) of the Collection of Levy Act provides that any such notice is a legislative instrument.

**Overview of the Payment Dates Direction**
The Payment Dates Direction applies in relation to all levies payable for leviable disposals that took place in each financial year from FY25/26 to FY29/30.

The effect of the Payment Dates Direction is to extend the due date for all levies in the specified financial years from 31 December to the following 15 January, and to allow all such levies to be paid in two equal instalments.
Specifically, the Payment Dates Direction provides that:

1. a reference to 31 December of the following financial year as the ***prescribed date for payment*** in relation to leviable disposals taking place in a specified financial year is taken instead to the date specified in column 2 of the section 8 of the Payment Dates Direction; and

2. all levies for specified financial years are taken to have been paid by the due date if they are paid by two equal instalments with the first instalment due on the date specified in column 2 of section 8 and the second instalment due on the date specified in column 3 of section 8.



Authorised Version Explanatory Statement registered 02/10/2026 to F2026L01350

The Payment Dates Direction will be published in the *Gazette* as required by section 6 of the Collection of Levy Act. The APVMA Gazette is available online at https://www.apvma.gov.au/news-and-publications/publications/gazette.

**Human rights implications**

The Payment Dates Direction does not engage any of the applicable rights or freedoms.

**Conclusion**

The Payment Dates Direction is compatible with human rights as it does not raise any human rights issues.



Authorised Version Explanatory Statement registered 02/10/2026 to F2026L01350