

# EXPOSURE DRAFT



EXPOSURE DRAFT

## Primary Industries (Excise) Levies Regulations 2024

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I, General the Honourable David Hurley AC DSC (Retd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 2024

David Hurley  
Governor-General

By His Excellency's Command

Murray Watt [**DRAFT ONLY—NOT FOR SIGNATURE**]  
Minister for Agriculture, Fisheries and Forestry

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# EXPOSURE DRAFT

Section ^1

## ^1 Name

This instrument is the *Primary Industries (Excise) Levies Regulations 2024*.

## ^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 January 2025.	1 January 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Note: This table relates only to the provisions of this instrument as originally made.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 Simplified outline of this instrument

This instrument complements the *Primary Industries (Excise) Levies Act 2024* by:

- (a) imposing levies in relation to animal products, plant products, fungus products or algal products that are produce of a primary industry; and
- (b) imposing levies in relation to goods that are of a kind consumed by, or used in the maintenance or treatment of, animals, plants, fungi or algae; and
- (c) imposing levies in relation to goods that are for use in the production or preparation of nursery products.

Each set of provisions imposing a levy also deals with:

- (a) any exemptions from the levy; and
- (b) the rate of the levy; and
- (c) the person who is liable to pay the levy (the levy payer).

Some products have multiple levies.

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## Section ^5

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### **^5 Definitions**

In this instrument:

*Act* means the *Primary Industries (Excise) Levies Act 2024*.

*Agaricus mushroom* has the meaning given by clause ^MU1 of Schedule 2.

*Agvet Code* has the meaning given by clause ^HOR20 of Schedule 1.

*almond* has the meaning given by clause ^AL1 of Schedule 2.

*apple* has the meaning given by clause ^AP1 of Schedule 2.

*apple juice* includes:

- (a) cider; and
- (b) any other beverage distilled from apples.

*Australia:*

- (a) when used in a geographical sense in a provision of this instrument, does not include the external Territories, unless paragraph (b) applies; or
- (b) when used in a geographical sense in a provision of this instrument that extends to an external Territory, includes that external Territory.

Note: Section 6 of the Act allows this instrument to extend any provisions of this instrument to an external Territory.

*Australian Stud Book* has the meaning given by clause ^HOR10 of Schedule 1.

*avocado* has the meaning given by clause ^AV1 of Schedule 2.

*banana* has the meaning given by clause ^BA1 of Schedule 2.

*bobby calf* has the meaning given by clause ^CA2 of Schedule 1.

*bovine animal* means an animal of the genus *Bos*.

*buffalo* has the meaning given by clause ^BU1 of Schedule 1.

*business purchaser* has the meaning given by section ^6.

*buying agent* has the meaning given by section ^6.

*cattle* means bovine animals other than buffalo.

*certification scheme* has the meaning given by clause ^PS1 of Schedule 2.

*cherry* has the meaning given by clause ^CH1 of Schedule 2.

*chestnut* has the meaning given by clause ^CHES1 of Schedule 2.

*chicken* means a bird of the species *Gallus gallus domesticus*.

*citrus* has the meaning given by clause ^CI1 of Schedule 2.

*citrus box* has the meaning given by clause ^CI2 of Schedule 2.

*coarse grains* has the meaning given by clause ^GN1 of Schedule 2.

*cold carcass weight* of a carcass has the meaning given by clause ^CA1C of Schedule 1.

*cold dressed carcass weight* of a deer carcass has the meaning given by clause ^DE3 of Schedule 1.

*cotton fibre* has the meaning given by clause ^CO1 of Schedule 2.

*cotton plant* has the meaning given by clause ^CO1 of Schedule 2.

*covered*, for a mare, has the meaning given by clause ^HOR10 of Schedule 1.

*custard apple* has the meaning given by clause ^CUA1 of Schedule 2.

*custard apple box* has the meaning given by clause ^CUA3 of Schedule 2.

*custard apple tray* has the meaning given by clause ^CUA3 of Schedule 2.

*dairy cattle* means cattle held on licensed dairy premises for a purpose related to commercial milk production, including, but without limiting the generality of the above, bulls, calves and replacement heifers.

*declaration of service* has the meaning given by clause ^HOR10 of Schedule 1.

*deer* has the meaning given by clause ^DE1 of Schedule 1.

*dressed carcass* of a slaughtered deer has the meaning given by clause ^DE3 of Schedule 1.

*emu* has the meaning given by clause ^RA1 of Schedule 1.

*farmed prawns* has the meaning given by clause ^FP1 of Schedule 1.

*feedlot* means a constructed facility where:

- (a) cattle are confined and managed; and
- (b) cattle have access to designated watering points; and
- (c) cattle are fed a nutritious prepared ration for the purpose of efficient growth.

*fresh grape equivalent*:

- (a) of a quantity of dried grapes—means a number of tonnes equal to the number worked out by multiplying the number of tonnes of the dried grapes by 3; or
- (b) of a quantity of grape juice—means a number of tonnes equal to the number worked out by:
  - (i) for single-strength grape juice—dividing the number of litres of the quantity of single-strength grape juice by 800; or
  - (ii) for concentrated grape juice—dividing the number of litres of single-strength grape juice, from which the concentrated grape juice was derived, by 800.

Example 1: For 6 tonnes of dried grapes, the fresh grape equivalent is 18 tonnes.

# EXPOSURE DRAFT

## Section ^5

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Example 2: For 3,200 litres of single-strength grape juice, the fresh grape equivalent is 4 tonnes.

Example 3: Assume 1,400 litres of concentrated grape juice is derived from 5,600 litres of single-strength grape juice. The fresh grape equivalent is 7 tonnes.

**fruit juice** includes:

- (a) apple juice; and
- (b) pear juice.

**game animal** has the meaning given by clause ^GA1 of Schedule 1.

**ginger** has the meaning given by clause ^GII of Schedule 2.

**goat** means an animal of the genus *Capra*.

**grain** has the meaning given by clause ^GN1 of Schedule 2.

**grain-fed beef products** means meat products that are certified as Grain Fed, Grain Fed Finished or Grain Fed Young Beef in accordance with the Australian Meat Industry Classification System published by AUS-MEAT Limited, as that system exists from time to time.

**grain legumes** has the meaning given by clause ^GN1 of Schedule 2.

**grape** means a fruit of the genus *Vitis*.

**grape juice** means grape juice produced in Australia, from grapes grown in Australia, whether single-strength or concentrated.

**hatchery** means any place at which chickens are hatched for commercial purposes.

Example: A barn, shed or specialist hatchery are examples of such places.

**horse** means an animal of the family *Equidae*.

**hot carcass weight** of a carcass means the weight of the carcass that is weighed within 2 hours after slaughter.

**hot dressed carcass weight** of a deer carcass has the meaning given by clause ^DE3 of Schedule 1.

**lamb** means an animal of the species *Ovis aries* that:

- (a) is under 12 months of age; or
- (b) does not have any permanent incisor teeth in wear.

**laying chicken** means a female chicken that is to be raised for egg production.

**licensed dairy farmer** means the person having day to day control of licensed dairy premises.

**licensed dairy premises** means premises that, under the law of the State or Territory in which the premises are situated, are authorised for use as a dairy farm.

**lot-fed cattle** means cattle that:

# EXPOSURE DRAFT

- (a) are fed in a feedlot; and
- (b) are likely to be used in the production of grain-fed beef products.

*lychee* has the meaning given by clause ^LY1 of Schedule 2.

*macadamia dried kernel* has the meaning given by clause ^MN1 of Schedule 2.

*macadamia in shell* has the meaning given by clause ^MN1 of Schedule 2.

*macadamia nut* has the meaning given by clause ^MN1 of Schedule 2.

*macropod* has the meaning given by clause ^MAC1 of Schedule 1.

*mango* has the meaning given by clause ^MA1 of Schedule 2.

*manufactured feed* has the meaning given by clause ^HOR20 of Schedule 1.

*mare* has the meaning given by clause ^HOR10 of Schedule 1.

*mare return* has the meaning given by clause ^HOR10 of Schedule 1.

*meat chicken* has the meaning given by clause ^MCH1 of Schedule 1.

*melon* has the meaning given by clause ^M1 of Schedule 2.

*mushroom spawn* has the meaning given by clause ^MU1 of Schedule 2.

*nashi* has the meaning given by clause ^N1 of Schedule 2.

*non-carcass material* has the meaning given by clause ^SL8 of Schedule 1.

*oilseeds* has the meaning given by clause ^GN1 of Schedule 2.

*olive* has the meaning given by clause ^OL1 of Schedule 2.

*onion* has the meaning given by clause ^ON1 of Schedule 2.

*orange* has the meaning given by clause ^CI3 of Schedule 2.

*ostrich* has the meaning given by clause ^RA1 of Schedule 1.

*packing house* means business premises at which fruit or dried fruit is packed, or fruit is dried and packed, for sale.

*papaya* has the meaning given by clause ^PA1 of Schedule 2.

*passionfruit* has the meaning given by clause ^PAS1 of Schedule 2.

*passionfruit carton* has the meaning given by clause ^PAS3 of Schedule 2.

*pasture seeds* has the meaning given by clause ^PS1 of Schedule 2.

*pear* has the meaning given by clause ^AP1 of Schedule 2.

*pear juice* includes:

- (a) perry; and
- (b) any other beverage distilled from pears.

# EXPOSURE DRAFT

## Section ^5

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*persimmon* has the meaning given by clause ^P1 of Schedule 2.

*pig* has the meaning given by clause ^PIG1 of Schedule 1.

*pineapple* has the meaning given by clause ^PI1 of Schedule 2.

*plantation* has the meaning given by clause ^FG3 of Schedule 2.

*potato* has the meaning given by clause ^PO1 of Schedule 2.

*premises* includes the following:

- (a) a structure, building, vehicle, vessel or aircraft;
- (b) a place (whether or not enclosed or built on);
- (c) a part of a thing referred to in paragraph (a) or (b).

*process*, in relation to an animal product or a plant product, has the meaning given by section ^7.

*processing establishment* means business premises at which a process in relation to a product or goods is performed.

*proprietor*:

- (a) in relation to an abattoir—means:
  - (i) if a licence is required under any law of the Commonwealth, a State, the Australian Capital Territory or the Northern Territory to carry on abattoir activities—the person who holds the licence; or
  - (ii) if no licence is required under any such law—the person carrying on the business of operating the abattoir; and
- (b) in relation to any other premises—means the person carrying on the business conducted at the premises.

Note: Examples of other premises are hatcheries, packing houses, sawmills and wineries.

*prune* has the meaning given by clause ^PR1 of Schedule 2.

*queen bee* has the meaning given by clause ^QB1 of Schedule 1.

*Racing Australia* has the meaning given by clause ^HOR10 of Schedule 1.

*ratite* has the meaning given by clause ^RA1 of Schedule 1.

*representative sample*, of macadamias in shell, has the meaning given by clause ^MN1 of Schedule 2.

*retail sale*, of an animal product or a plant product, means a sale by a person of the animal product or plant product, except the following:

- (a) a sale to a business purchaser (whether directly or through a selling agent or buying agent or both);
- (b) in relation to avocados, bananas, ginger, lychees, mangoes, papaya, persimmons, pineapples, rubus or table grapes—a sale to a consumer at a wholesale produce market.

Example: A sale to a business purchaser (whether directly or through a selling agent or buying agent or both) at a wholesale produce market is an example of a sale covered by paragraph (a).

# EXPOSURE DRAFT

*rice* has the meaning given by clause ^RI1 of Schedule 2.

*rubus* has the meaning given by clause ^RU1 of Schedule 2.

*Rules of the Australian Stud Book* has the meaning given by clause ^HOR10 of Schedule 1.

*sale price*, per head of a sheep or lamb, has the meaning given by clause ^SL8 of Schedule 1.

*seed cotton* has the meaning given by clause ^CO1 of Schedule 2.

*selling agent* has the meaning given by section ^6.

*sheep* means an animal of the species *Ovis aries*, but does not include lambs.

*stone fruit* has the meaning given by clause ^ST1 of Schedule 2.

*strawberry* has the meaning given by clause ^STR1 of Schedule 2.

*strawberry runner* has the meaning given by clause ^STR1 of Schedule 2.

*sugarcane* has the meaning given by clause ^SC1 of Schedule 2.

*sugarcane plant* has the meaning given by clause ^SC1 of Schedule 2.

*sugarcane season* has the meaning given by clause ^SC2 of Schedule 2.

*sweet potato* has the meaning given by clause ^SP1 of Schedule 2.

*tea tree oil* has the meaning given by clause ^TTO1 of Schedule 2.

*tree fruit* has the meaning given by clause ^DTF1 of Schedule 2.

*turf* has the meaning given by clause ^TU1 of Schedule 2.

*value*:

- (a) of goat fibre—has the meaning given by clause ^GF2 of Schedule 1; or
  - (b) of grain—has the meaning given by clause ^GN5 of Schedule 2; or
  - (c) of sweet potatoes—has the meaning given by clause ^SP2 of Schedule 2;
- or
- (d) of vegetables—has the meaning given by clause ^VEG2 of Schedule 2; or
  - (e) of wool—has the meaning given by clause ^WO3 of Schedule 1.

*wheat* has the meaning given by clause ^GN1 of Schedule 2.

*whole milk* has the meaning given by clause ^DP1 of Schedule 1.

*wine* means an alcoholic beverage produced by the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes, or both.

*wine-making* has the meaning given by clause ^WG1 of Schedule 2.

*winery* has the meaning given by clause ^WG1 of Schedule 2.

# EXPOSURE DRAFT

## Section ^6

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*worm treatment* has the meaning given by clause ^HOR20 of Schedule 1.

### **^6 Agent definitions**

#### *Buying agent*

- (1) A person is a **buying agent** if:
  - (a) the person buys products, goods or services on behalf of business purchasers of the products, goods or services; and
  - (b) the person does so in the course of carrying on a business (including as a broker, wholesaler, settlement agent or solicitor).

#### *Selling agent*

- (2) A person is a **selling agent** if:
  - (a) the person sells products, goods or services on behalf of levy payers for the products, goods or services; and
  - (b) the person does so in the course of carrying on a business (including as a broker, wholesaler, settlement agent or solicitor).

#### *Business purchaser*

- (3) A person is a **business purchaser** if:
  - (a) the person buys products, goods or services from levy payers for the products, goods or services; and
  - (b) the person does so in the course of carrying on a business (including as a processor or feedlot operator).

### **^7 Process a plant product or animal product**

#### *Plant products*

- (1) For the purposes of this instrument, **process**, in relation to a plant product, means the performance of an operation in relation to the plant product, except the following operations:
  - (a) cleaning or washing;
  - (b) brushing;
  - (c) sorting;
  - (d) grading;
  - (e) packing;
  - (f) storage;
  - (g) transport;
  - (h) delivery;
  - (i) in relation to a plant product specified in column 1 of an item in this table (and in addition to paragraphs (a) to (h))—an operation specified in column 2 of that item.

# EXPOSURE DRAFT

Section ^7

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<b>Excluded operations—plant products</b>		
<b>Item</b>	<b>Column 1 Plant product</b>	<b>Column 2 Excluded operation</b>
1	Almonds	The following: (a) hulling; (b) shelling
2	Apples, avocados, custard apples, melons, nashi, passionfruit, papaya, pears, pineapples and stone fruit	Fruit conditioning operations, including ripening
3	Chestnuts	The following: (a) removing the burr or outside casing; (b) peeling
4	Grain	The following: (a) treatment with a pesticide or another preserving agent; (b) drying or aerating
5	Logs	Debarking
6	Macadamia dried kernels	The following: (a) dehusking; (b) drying
7	Pineapples	Removing the short leafy stem that grows from one end of a pineapple

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## *Animal products*

- (2) For the purposes of this instrument, **process**, in relation to an animal product, means the performance of an operation in relation to the animal product, except the following operations:
- (a) sorting;
  - (b) grading;
  - (c) packing;
  - (d) storage;
  - (e) transport;
  - (f) delivery;
  - (g) in relation to an animal product specified in column 1 of an item in this table (and in addition to paragraphs (a) to (f))—an operation specified in column 2 of that item.

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<b>Excluded operations—animal products</b>		
<b>Item</b>	<b>Column 1 Animal product</b>	<b>Column 2 Excluded operation</b>
1	Farmed prawns	The following: (a) cleaning; (b) freezing
2	Whole milk	Chilling

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# EXPOSURE DRAFT

Section ^8

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## **^8 Related bodies corporate**

For the purposes of this instrument, the question of whether 2 bodies corporate are related to each other is to be determined in the same way as for the purposes of the *Corporations Act 2001*.

## **^9 Levies**

For the purposes of Parts 2 to 6 of the Act, the Schedules have effect.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Bees and honey **Part 1**

Introduction **Division 1**

Clause ^SO1

---

## Schedule 1—Animals and animal products

Note: See section ^9.

### Part 1—Bees and honey

#### Division 1—Introduction

##### ^SO1 Simplified outline of this Part

###### *Queen bees*

Queen bee levy is imposed on queen bees that are bred in Australia and sold. However, the rate is nil so no levy is currently payable.

###### *Honey*

Honey levy is imposed on the sale of honey or the use of honey in the production of other goods. There are levy exemptions.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 1 Bees and honey

Division 2 Bees

Clause <sup>^</sup>QB1

---

## Division 2—Bees

### <sup>^</sup>QB1 Imposition of queen bee levy

- (1) Levy is imposed on queen bees that are:
  - (a) bred in Australia; and
  - (b) sold by the breeder.
- (2) *Queen bee* means a fertile female bee of the species *Apis mellifera* (commonly known as the European honeybee).

### <sup>^</sup>QB2 Exemptions from the levy

Levy is not imposed on queen bees sold by a breeder in a financial year if the sum of the following amounts that the breeder would otherwise be liable to pay in relation to queen bees and that year is less than \$50:

- (a) levy under this Division;
- (b) charge under Division 2 of Part 1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* (queen bee export charge).

### <sup>^</sup>QB3 Rate of the levy

The rate of the levy on queen bees is worked out using this table.

---

Queen bee levy	
Item	Rate of levy
1	Nil (the research and development component)

---

### <sup>^</sup>QB4 Levy payer

The levy on queen bees is payable by the breeder of the queen bees.

### <sup>^</sup>QB5 Application provision

Clause <sup>^</sup>QB1 applies in relation to queen bees that are sold on or after 1 July 2025, whether the queen bees are bred before, on or after that day.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Bees and honey **Part 1**

Honey **Division 3**

Clause **^H1**

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## Division 3—Honey

### **^H1 Imposition of honey levy**

#### *Sale of honey*

- (1) Levy is imposed on honey that is:
  - (a) produced in Australia by a bee of the species *Apis mellifera*; and
  - (b) sold.

#### *Honey used in the production of other goods*

- (2) Levy is imposed on honey that is:
  - (a) produced in Australia by a bee of the species *Apis mellifera*; and
  - (b) used in the production of other goods.

### **^H2 Exemptions from the levy**

#### *Levy previously imposed*

- (1) Levy is not imposed on particular honey if levy has previously been imposed on the honey.

#### *Sale of honey that is to be exported*

- (2) Levy is not imposed by subclause **^H1(1)** on honey that is sold if, under the contract of sale, the honey is to be exported from Australia.

#### *Threshold exemption*

- (3) Levy is not imposed on honey that is sold by retail sale by a person in a calendar year, or used by a person in a calendar year in the production of other goods, if the sum of the following is 1,500 kilograms or less:
  - (a) the total quantity of honey so sold by that person in that year;
  - (b) the total quantity of honey so used by that person in that that year.
- (4) Subclause (3) does not apply to honey covered by subclause (1) or (2).

### **^H3 Rate of the levy**

The rate of the levy imposed by subclause **^H1(1)** or (2) on honey is worked out using this table.

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#### **Honey levy**

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<b>Item</b>	<b>Rate of levy</b>
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- |   |  |
|---|--|
| 1 | The sum of the following components: <ol style="list-style-type: none"><li>(a) 1.5 cents per kilogram of the honey (the research and development component);</li><li>(b) 0.1 cents per kilogram of the honey (the biosecurity activity component);</li></ol> |
|---|--|
-

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 1 Bees and honey

Division 3 Honey

Clause ^H4

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## Honey levy

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Item	Rate of levy
(c)	2.7 cents per kilogram of the honey (the biosecurity response component);
(d)	0.3 cents per kilogram of the honey (the National Residue Survey component)

---

## ^H4 Levy payer

### *Sale of honey*

- (1) The levy imposed by subclause ^H1(1) on honey that is sold is payable by the person who owns the honey immediately before the sale.

### *Honey used in the production of other goods*

- (2) The levy imposed by subclause ^H1(2) on honey that is used in the production of other goods is payable by the person who owns the honey immediately before the honey begins to be so used.

## ^H5 Application provision

Clause ^H1 applies in relation to honey that is sold, or used in the production of other goods, on or after 1 January 2025, whether the honey is produced before, on or after that day.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Chickens and eggs **Part 2**

Introduction **Division 1**

Clause ^SO2

---

## Part 2—Chickens and eggs

### Division 1—Introduction

#### ^SO2 Simplified outline of this Part

##### *Laying chickens*

Laying chicken levy is imposed on laying chickens that are hatched at a hatchery in Australia. There are levy exemptions.

##### *Eggs*

Egg levy is imposed on laying chickens that are:

- (a) purchased from the proprietor of a hatchery in Australia for use in the commercial production of eggs; or
- (b) released from a hatchery into a commercial egg production facility in Australia for keeping for use in the commercial production of eggs.

There are levy exemptions.

##### *Meat chickens*

Meat chicken levy is imposed on meat chickens that are hatched at a hatchery in Australia. There are levy exemptions.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 2 Chickens and eggs

Division 2 Laying chickens and eggs

Clause ^LCH1

---

## Division 2—Laying chickens and eggs

### Subdivision A—Laying chickens

#### **^LCH1 Imposition of laying chicken levy**

Levy is imposed on laying chickens that are hatched at a hatchery in Australia.

#### **^LCH2 Exemptions from the levy**

- (1) Levy is not imposed on laying chickens hatched at a hatchery in a financial year if less than 1,060 laying chickens are hatched at that hatchery in that year.
- (2) Levy is not imposed on laying chickens that die, or are destroyed, at the hatchery at which they were hatched within 48 hours after being hatched.

Note: The effect of this subclause is that the exemption does not apply to laying chickens that die, or are destroyed, within those 48 hours at a place other than the hatchery.

- (3) Laying chickens covered by subclause (2) are not counted for the purposes of subclause (1).

#### **^LCH3 Rate of the levy**

The rate of the levy imposed by clause ^LCH1 on laying chickens is worked out using this table.

---

Laying chicken levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 13.5 cents per laying chicken (the research and development component);</li><li>(b) 0.27 cents per laying chicken (the biosecurity activity component);</li><li>(c) 1.1 cents per laying chicken (the biosecurity response component);</li><li>(d) 0.4 cents per laying chicken (the National Residue Survey component)</li></ol>

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#### **^LCH4 Levy payer**

The levy imposed by clause ^LCH1 on laying chickens is payable by the proprietor of the hatchery.

#### **^LCH5 Application provision**

Clause ^LCH1 applies in relation to laying chickens that are hatched on or after 1 July 2025.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Chickens and eggs **Part 2**

Laying chickens and eggs **Division 2**

Clause ^EG1

---

## Subdivision B—Eggs

### ^EG1 Imposition of egg levy

#### *Purchase of laying chickens*

- (1) Levy is imposed on laying chickens that are purchased from the proprietor of a hatchery in Australia for use in the commercial production of eggs.

Note: For when laying chickens are purchased, see clause ^EG5.

#### *Laying chickens released from hatchery*

- (2) Levy is imposed on laying chickens that are released from a hatchery into a commercial egg production facility in Australia for keeping for use in the commercial production of eggs.

### ^EG2 Exemptions from the levy

Levy is not imposed by clause ^EG1 on particular laying chickens if levy under that clause has previously been imposed on the laying chickens.

### ^EG3 Rate of the levy

The rate of the levy imposed by subclause ^EG1(1) or (2) on laying chickens is worked out using this table.

---

Egg levy	
Item	Rate of levy
1	32.5 cents for each laying chicken that was purchased or released into the commercial egg production facility (the marketing component)

---

### ^EG4 Levy payer

#### *Purchase of laying chickens*

- (1) The levy imposed by subclause ^EG1(1) on laying chickens is payable by the person who purchased the laying chickens.

#### *Laying chickens released from hatchery*

- (2) The levy imposed by subclause ^EG1(2) on laying chickens is payable by the person keeping the chickens for use in the commercial production of eggs.

### ^EG5 When are laying chickens purchased?

For the purpose of this Subdivision, laying chickens are taken to be purchased when the first payment for the laying chickens is made, whether the payment represents the whole, or a part, of the purchase price for the laying chickens.

# EXPOSURE DRAFT

**Schedule 1** Animals and animal products

**Part 2** Chickens and eggs

**Division 2** Laying chickens and eggs

Clause ^EG6

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## **^EG6 Application provision**

Clause ^EG1 applies in relation to laying chickens that are purchased, or released into a commercial egg production facility, on or after 1 July 2025.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Chickens and eggs **Part 2**

Meat chickens **Division 3**

Clause <sup>^</sup>MCH1

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## Division 3—Meat chickens

### <sup>^</sup>MCH1 Imposition of meat chicken levy

- (1) Levy is imposed on meat chickens that are hatched at a hatchery in Australia.
- (2) *Meat chicken* means a chicken that is to be raised for meat production.

### <sup>^</sup>MCH2 Exemptions from the levy

- (1) Levy is not imposed on meat chickens hatched at a hatchery in a financial year if less than 20,000 meat chickens are hatched at that hatchery in that year.
- (2) Levy is not imposed on meat chickens that die, or are destroyed, at the hatchery at which they were hatched within 48 hours after being hatched.

Note: The effect of this subclause is that the exemption does not apply to meat chickens that die, or are destroyed, within those 48 hours at a place other than the hatchery.

- (3) Meat chickens covered by subclause (2) are not counted for the purposes of subclause (1).

### <sup>^</sup>MCH3 Rate of the levy

The rate of the levy on meat chickens is worked out using this table.

---

Meat chicken levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 0.195 cents per meat chicken (the research and development component);</li><li>(b) 0.0194 cents per meat chicken (the biosecurity activity component);</li><li>(c) 0.03 cents per meat chicken (the biosecurity response component);</li><li>(d) 0.02 cents per meat chicken (the National Residue Survey component)</li></ol>

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### <sup>^</sup>MCH4 Levy payer

The levy on meat chickens is payable by the proprietor of the hatchery.

### <sup>^</sup>MCH5 Application provision

Clause <sup>^</sup>MCH1 applies in relation to meat chickens that are hatched on or after 1 July 2025.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 3 Livestock

Division 1 Introduction

Clause ^SO3

---

## Part 3—Livestock

### Division 1—Introduction

#### ^SO3 Simplified outline of this Part

##### *General*

Levies are imposed on various livestock. There are slaughter levies and transaction levies. There are also charges imposed under the *Primary Industries (Customs) Charges Regulations 2024* on the export of livestock.

Multiple levies and charges may apply over the course of an animal's life, including at the same point in time. There are different levy payers and charge payers.

The levies consist of various components. Amounts equal to levies collected are disbursed to the declared meat industry body, the declared meat processor body, AgriFutures Australia, Animal Health Australia or the National Residue Survey Special Account for spending on different activities.

##### *Buffaloes*

Buffalo slaughter levy is imposed on the slaughter in Australia at an abattoir of buffaloes for human consumption. There are levy exemptions.

##### *Cattle*

There are 2 levies on cattle.

First, cattle slaughter levy is imposed on the slaughter in Australia at an abattoir of cattle for human consumption.

Second, cattle transaction levy is imposed:

- (a) on each transaction entered into by which the ownership of cattle is transferred from one person to another; and
- (b) on the slaughter in Australia at an abattoir of cattle in 3 different situations.

There are levy exemptions for both levies.

##### *Deer*

Deer slaughter levy is imposed on the slaughter in Australia at an abattoir of deer for human consumption. There are levy exemptions.

##### *Goats*

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 3**

Introduction **Division 1**

Clause ^SO3

There are 2 levies on goats.

First, goat slaughter levy is imposed on the slaughter in Australia at an abattoir of goats for human consumption.

Second, goat transaction levy is imposed:

- (a) on each transaction entered into by which the ownership of goats is transferred from one person to another; and
- (b) on the slaughter in Australia at an abattoir of goats in 3 different situations.

There are levy exemptions for both levies.

## *Horses*

There are 3 levies on horses.

First, horse slaughter levy is imposed on the slaughter in Australia at an abattoir of horses for human consumption. There are levy exemptions.

Second, thoroughbred horse levy is imposed on:

- (a) a thoroughbred horse that is a mare if the mare is recorded in a mare return lodged with Racing Australia; and
- (b) a thoroughbred horse that is a stallion if the stallion covers a mare and the covering is recorded in a declaration of service lodged with Racing Australia.

Third, horse biosecurity response levy is imposed on a disposal of manufactured feed or worm treatment.

## *Pigs*

Pig slaughter levy is imposed on the slaughter in Australia at an abattoir of pigs for human consumption. There are levy exemptions.

## *Sheep and lambs*

There are 2 levies on sheep and lambs.

First, sheep and lambs slaughter levy is imposed on the slaughter in Australia at an abattoir of sheep or lambs for human consumption.

Second, sheep and lambs transaction levy is imposed:

- (a) on each transaction entered into by which the ownership of sheep or lambs is transferred from one person to another; and
- (b) on the slaughter in Australia at an abattoir of sheep or lambs in 3 different situations.

There are levy exemptions for both levies.

# EXPOSURE DRAFT

**Schedule 1** Animals and animal products

**Part 3** Livestock

**Division 1** Introduction

Clause ^SO3

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*[At the time of this exposure draft it is anticipated that Meat & Livestock Australia Limited will be declared as the meat industry body and that Australian Meat Processor Corporation Ltd will be declared as the meat processor body.]*

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 3**

Buffaloes **Division 2**

Clause <sup>^</sup>BU1

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## Division 2—Buffaloes

### <sup>^</sup>BU1 Imposition of buffalo slaughter levy

- (1) Levy is imposed on the slaughter in Australia at an abattoir of buffaloes for human consumption in or outside Australia.
- (2) *Buffalo* means an animal of the species *Bubalus bubalis*.

### <sup>^</sup>BU2 Exemptions from the levy

Levy is not imposed:

- (a) on the slaughter of buffaloes whose carcasses are condemned or rejected as being unfit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory; or
- (b) on the slaughter of buffaloes for consumption by the owner of the buffaloes, members of the owner's family or the owner's employees.

### <sup>^</sup>BU3 Rate of the levy

The rate of the levy on the slaughter of buffaloes is worked out using this table.

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<b>Buffalo slaughter levy</b>	
<b>Item</b>	<b>Rate of levy</b>
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) \$4.60 per head (the research and development component);</li><li>(b) \$5 per head (the National Residue Survey component)</li></ol>

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### <sup>^</sup>BU4 Levy payer

The levy on the slaughter of buffaloes is payable by the person who owns the buffaloes at the time of the slaughter.

### <sup>^</sup>BU5 Application provision

Clause <sup>^</sup>BU1 applies in relation to the slaughter of buffaloes on or after 1 July 2025.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 3 Livestock

Division 3 Cattle

Clause <sup>^</sup>CA1A

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## Division 3—Cattle

### Subdivision A—Cattle slaughter levy

#### <sup>^</sup>CA1A Imposition of cattle slaughter levy

Levy is imposed on the slaughter in Australia at an abattoir of cattle for human consumption in or outside Australia.

#### <sup>^</sup>CA1B Exemptions from the levy

Levy is not imposed by clause <sup>^</sup>CA1A on the slaughter of cattle whose carcasses are condemned or rejected as being unfit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

#### <sup>^</sup>CA1C Rate of the levy

- (1) The rate of the levy imposed by clause <sup>^</sup>CA1A on the slaughter of cattle is worked out using this table.

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Cattle slaughter levy	
Item	Rate of levy
1	The sum of the following components: (a) for each carcase, 0.24 cents per kilogram of the weight of the carcase (the marketing component); (b) for each carcase, 0.36 cents per kilogram of the weight of the carcase (the research and development component)

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- (2) The weight of a carcase is worked out using this table.

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Weight of a carcase		
Item	In these circumstances:	the weight is:
1	The hot carcase weight of the carcase is determined by the proprietor of the abattoir	the hot carcase weight
2	The cold carcase weight of the carcase is determined by the proprietor of the abattoir but the hot carcase weight of the carcase is not determined by that proprietor	the cold carcase weight multiplied by 1.03
3	In any other circumstances	240 kilograms

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#### *Definitions*

- (3) The ***cold carcase weight*** of a carcase is the weight of the carcase that is weighed 2 hours or more after slaughter.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 3**

Cattle **Division 3**

Clause **^CA1D**

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## **^CA1D Levy payer**

The levy imposed by clause **^CA1A** on the slaughter of cattle is payable by:

- (a) if the hot carcass weight of the carcasses is determined by the proprietor of the abattoir—the person who owns the carcasses immediately after that hot carcass weight is determined; or
- (b) otherwise—the person who owns the carcasses immediately after the slaughter.

## **^CA1E Application provision**

Clause **^CA1A** applies in relation to the slaughter of cattle on or after 1 July 2025.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 3 Livestock

Division 3 Cattle

Clause ^CA1

---

## Subdivision B—Cattle transaction levy

### ^CA1 Imposition of cattle transaction levy

#### *Transfer of ownership of cattle*

- (1) Levy is imposed on each transaction entered into by which the ownership of cattle is transferred from one person to another, where the cattle are in Australia at the time that transfer occurs.

Note: The ownership of cattle may be transferred, for example, by sale or gift.

#### *Delivery and slaughter of cattle at an abattoir*

- (2) Levy is imposed on the slaughter in Australia at an abattoir of cattle, where the cattle have been delivered to the abattoir other than because of a sale to the proprietor of the abattoir.

#### *Slaughter of cattle at an abattoir more than 60 days after purchase*

- (3) Levy is imposed on the slaughter in Australia at an abattoir of cattle purchased by the proprietor of the abattoir and held by that proprietor for a period of more than 60 days after the day of the purchase and before the day of the slaughter.

#### *Slaughter of cattle where no other transaction levy*

- (4) Levy is imposed on the slaughter in Australia at an abattoir of cattle where:
  - (a) prior to the slaughter, there has been no transaction entered into by which the ownership of the cattle has been transferred from one person to another; and
  - (b) the circumstances in relation to the slaughter are circumstances to which neither subclause (2) nor (3) applies.

### ^CA2 Exemptions from the levy

#### *Ownership exemption—sale of dairy cattle*

- (1) Levy is not imposed by subclause ^CA1(1) on the sale of dairy cattle if:
  - (a) both the vendor and the purchaser are licensed dairy farmers; or
  - (b) either the vendor or the purchaser is a licensed dairy farmer and those cattle are being acquired for inclusion in, or eventual inclusion in, a herd of dairy cattle.

#### *Ownership exemption—sale at auction*

- (2) Levy is not imposed by subclause ^CA1(1) on the sale of cattle at auction to the vendor.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 3**

Cattle **Division 3**

Clause <sup>^</sup>CA2

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*Ownership exemption—sale between related bodies corporate*

- (3) Levy is not imposed by subclause <sup>^</sup>CA1(1) on the sale of cattle between related bodies corporate, where the body corporate buying the cattle is not a proprietor of an abattoir.

*Ownership exemption—sale of cattle not fit for human consumption*

- (4) Levy is not imposed by subclause <sup>^</sup>CA1(1) on the sale of cattle to the proprietor of an abattoir if the cattle are not, at the time of the sale, fit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

*Ownership exemption—sale of cattle to export licence holder*

- (5) If levy is imposed by subclause <sup>^</sup>CA1(1) on the sale of cattle to the holder of an export licence granted under section 191 of the *Export Control Act 2020* (the **first licence holder**), levy is not imposed by that subclause on any further sale of the cattle to another holder of such a licence if:
- (a) the cattle are exported from Australia; and
  - (b) the cattle are exported 30 days or less after being acquired by the first licence holder.

*Ownership exemption—cattle intended for export*

- (6) Levy is not imposed by subclause <sup>^</sup>CA1(1) on the sale of cattle if the transfer of ownership of the cattle occurs:
- (a) immediately before they are loaded, or during the period they are loaded, on a ship or aircraft in which they are intended to be exported; or
  - (b) while they are on board a ship or aircraft in which they are intended to be exported.

*Ownership exemption—general exclusions*

- (7) Levy is not imposed by subclause <sup>^</sup>CA1(1) in circumstances where there is a change of ownership of cattle:
- (a) as a result of a sale or transfer ordered by a court in proceedings under the *Family Law Act 1975*; or
  - (b) by devolution on the death of the owner of the cattle; or
  - (c) on the happening of events referred to in subsection 70-100(1) of the *Income Tax Assessment Act 1997*.

*Slaughter exemption—continuing ownership*

- (8) Levy is not imposed by subclause <sup>^</sup>CA1(2) on the slaughter of cattle if:
- (a) the cattle are delivered to the abattoir for slaughter on behalf of the person who owns the cattle; and
  - (b) the delivery occurs within 14 days after the acquisition of the cattle by that person; and
  - (c) that person:

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 3 Livestock

Division 3 Cattle

Clause ^CA3

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- (i) if the hot carcase weight of the carcasses is determined by the proprietor of the abattoir—owns the carcasses immediately after that hot carcase weight is determined; or
- (ii) otherwise—owns the carcasses immediately after the slaughter.

*Slaughter exemption—cattle not fit for human consumption*

- (9) Levy is not imposed by subclause ^CA1(2) on the slaughter of cattle if the cattle are not, at the time of the delivery to the abattoir, fit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

*Slaughter exemption—personal consumption*

- (10) Levy is not imposed by subclause ^CA1(3) or (4) on the slaughter of cattle (other than lot-fed cattle) at an abattoir if:
- (a) the cattle are slaughtered for consumption:
    - (i) by the proprietor of the abattoir, members of the proprietor's household or the proprietor's employees; and
    - (ii) on premises owned or occupied by the proprietor; and
  - (b) the cattle were owned by the proprietor immediately before the slaughter; and
  - (c) there is no sale or other transaction transferring ownership of the cattle, or any part or product of the carcase of the cattle, before, during or after the slaughter.

*General exemption—levy previously imposed on bobby calves*

- (11) Levy is not imposed by clause ^CA1 in relation to particular bobby calves if levy under that clause has previously been imposed in relation to those bobby calves.
- (12) **Bobby calf** means a bovine animal (other than a buffalo or a head of lot-fed cattle) where:
- (a) at the time of entry into the relevant transaction or of the slaughter, it is less than 30 days old; and
  - (b) if slaughtered—the dressed weight of the carcase is 40 kg or less (with no adjustment of that weight to be made on account of shrinkage); and
  - (c) if not slaughtered:
    - (i) if its liveweight was determined at the time of entry into the relevant transaction—that liveweight is 80 kg or less; or
    - (ii) otherwise—if it had been slaughtered at the time of entry into the relevant transaction, the dressed weight of the carcase would have been 40 kg or less (with no adjustment of that weight to be made on account of shrinkage);

but does not include a calf at foot with a cow.

## **^CA3 Rate of the levy**

- (1) The rate of the levy imposed by subclause ^CA1(1), (2), (3) or (4) is worked out using this table.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 3**

Cattle **Division 3**

Clause <sup>^</sup>CA4

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## Cattle transaction levy

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Item	Rate of levy
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1	For cattle other than lot-fed cattle or bobby calves, the sum of the following components: (a) \$3.66 per head (the marketing component); (b) 92 cents per head (the research and development component); (c) 13 cents per head (the biosecurity activity component); (d) 0 cents per head (the biosecurity response component); (e) 29 cents per head (the National Residue Survey component)
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2	For lot-fed cattle, the sum of the following components: (a) \$3.08 per head (the marketing component); (b) \$1.50 per head (the research and development component); (c) 13 cents per head (the biosecurity activity component); (d) 0 cents per head (the biosecurity response component); (e) 29 cents per head (the National Residue Survey component)
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3	For bobby calves, the sum of the following components: (a) 48 cents per head (the marketing component); (b) 16 cents per head (the research and development component); (c) 0 cents per head (the biosecurity activity component); (d) 0 cents per head (the biosecurity response component); (e) 26 cents per head (the National Residue Survey component)
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(2) For the purposes of item 1 of the table in subclause (1), a cow with a calf at foot are together taken to be a single head of cattle.

## <sup>^</sup>CA4 Levy payer

### *Transfer of ownership of cattle*

(1) The levy imposed by subclause <sup>^</sup>CA1(1) on a transaction is payable by the person who owns the cattle immediately before the transaction is entered into.

### *Slaughter of cattle*

(2) The levy imposed by subclause <sup>^</sup>CA1(2) on the slaughter of cattle at an abattoir is payable by the person who owns the cattle immediately before the delivery to the abattoir.

(3) The levy imposed by subclause <sup>^</sup>CA1(3) or (4) on the slaughter of cattle at an abattoir is payable by the proprietor of the abattoir.

## <sup>^</sup>CA5 Application provisions

(1) Subclause <sup>^</sup>CA1(1) applies in relation to a transaction entered into on or after 1 July 2025.

(2) Subclause <sup>^</sup>CA1(2) applies in relation to the slaughter of cattle at an abattoir on or after 1 July 2025, whether the delivery of the cattle to the abattoir is before, on or after that day.

# EXPOSURE DRAFT

**Schedule 1** Animals and animal products

**Part 3** Livestock

**Division 3** Cattle

Clause ^CA5

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- (3) Subclause ^CA1(3) applies in relation to the slaughter of cattle at an abattoir on or after 1 July 2025, whether the cattle were purchased before, on or after that day.
- (4) Subclause ^CA1(4) applies in relation to the slaughter of cattle at an abattoir on or after 1 July 2025.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 3**

Deer **Division 4**

Clause **^DE1**

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## Division 4—Deer

### **^DE1 Imposition of deer slaughter levy**

- (1) Levy is imposed on the slaughter in Australia at an abattoir of deer for human consumption in or outside Australia.
- (2) *Deer* means an animal of the family *Cervidae*.

### **^DE2 Exemptions from the levy**

Levy is not imposed on the slaughter of deer whose carcasses are condemned or rejected as being unfit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

### **^DE3 Rate of the levy**

- (1) The rate of the levy on the slaughter of deer is worked out using this table.

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<b>Deer slaughter levy</b>	
<b>Item</b>	<b>Rate of levy</b>
1	For each carcase, if the hot dressed carcase weight is determined, the sum of the following components: (a) 2 cents per kilogram of that weight (the research and development component); (b) 6 cents per kilogram of that weight (the National Residue Survey component)
2	For each carcase, if the cold dressed carcase weight is determined and the hot dressed carcase weight has not been determined, the sum of the following components: (a) 2 cents per kilogram of that weight multiplied by 1.03 (the research and development component); (b) 6 cents per kilogram of that weight (the National Residue Survey component)
3	In any other case, the sum of the following components: (a) \$1.20 per carcase (the research and development component); (b) \$2.40 per carcase (the National Residue Survey component)

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#### *Definitions*

- (2) The *hot dressed carcase weight* of a deer carcase is the weight of the dressed carcase that is weighed within 2 hours after slaughter.
- (3) The *cold dressed carcase weight* of a deer carcase is the weight of the dressed carcase that is weighed 2 hours or more after slaughter.
- (4) The *dressed carcase* of a slaughtered deer means the body of the deer after:
  - (a) bleeding; and
  - (b) skinning; and
  - (c) the removal of the internal digestive, respiratory, excretory, reproductive and circulatory organs; and

# EXPOSURE DRAFT

**Schedule 1** Animals and animal products

**Part 3** Livestock

**Division 4** Deer

Clause ^DE4

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- (d) minimum trimming (as required by the appropriate inspecting authority under any law of the Commonwealth or of a State or Territory) for the carcass to be passed as being fit for human consumption; and
- (e) the removal of:
  - (i) the head (severed between the occipital bone and the first cervical vertebra); and
  - (ii) the feet (severed between the knee joint (carpus and metacarpus) and the hock joint (tarsus and metatarsus)); and
  - (iii) so much of the tail as is longer than 5 coccygeal vertebrae; and
  - (iv) the thick skirt (by separating the connective tissue as close to the bodies of the lumbar vertebrae as possible); and
  - (v) the kidney, the kidney knob and the pelvic channel fat; and
  - (vi) in the case of a doe—the udder, or the udder and the cod fat; and
  - (vii) in the case of a stag—the penis and testes.

## **^DE4 Levy payer**

The levy on the slaughter of deer is payable by the person who owns the deer at the time of the slaughter.

## **^DE5 Application provision**

Clause ^DE1 applies in relation to the slaughter of deer on or after 1 July 2025.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 3**

Goats **Division 5**

Clause **^GO1**

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## **Division 5—Goats**

### **Subdivision A—Goat slaughter levy**

#### **^GO1 Imposition of goat slaughter levy**

Levy is imposed on the slaughter in Australia at an abattoir of goats for human consumption in or outside Australia.

#### **^GO2 Exemptions from the levy**

Levy is not imposed by clause ^GO1:

- (a) on the slaughter of goats whose carcasses are condemned or rejected as being unfit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory; or
- (b) on the slaughter of goats for consumption by the owner of the goats, members of the owner's family or the owner's employees.

#### **^GO3 Rate of the levy**

The rate of the levy imposed by clause ^GO1 on the slaughter of goats is worked out using this table.

---

<b>Goat slaughter levy</b>	
<b>Item</b>	<b>Rate of levy</b>
1	The sum of the following components: <ul style="list-style-type: none"><li>(a) 4 cents per head (the marketing component);</li><li>(b) 6 cents per head (the research and development component)</li></ul>

---

#### **^GO4 Levy payer**

The levy imposed by clause ^GO1 on the slaughter of goats is payable by the person who owns the carcasses immediately after their hot carcase weight would normally be determined.

#### **^GO5 Application provision**

Clause ^GO1 applies in relation to the slaughter of goats on or after 1 July 2025.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 3 Livestock

Division 5 Goats

Clause ^GO6

---

## Subdivision B—Goat transaction levy

### ^GO6 Imposition of goat transaction levy

#### *Transfer of ownership of goats*

- (1) Levy is imposed on each transaction entered into by which the ownership of goats is transferred from one person to another, where the goats are in Australia at the time that transfer occurs.

Note: The ownership of goats may be transferred, for example, by sale or gift.

#### *Delivery and slaughter of goats at an abattoir*

- (2) Levy is imposed on the slaughter in Australia at an abattoir of goats, where the goats have been delivered to the abattoir other than because of a sale to the proprietor of the abattoir.

#### *Slaughter of goats at an abattoir more than 30 days after purchase*

- (3) Levy is imposed on the slaughter in Australia at an abattoir of goats purchased by the proprietor of the abattoir and held by that proprietor for a period of more than 30 days after the day of the purchase and before the day of the slaughter.

#### *Slaughter of goats where no other transaction levy*

- (4) Levy is imposed on the slaughter in Australia at an abattoir of goats where:
  - (a) prior to the slaughter, there has been no transaction entered into by which the ownership of the goats has been transferred from one person to another; and
  - (b) the circumstances in relation to the slaughter are circumstances to which neither subclause (2) nor (3) applies.

### ^GO7 Exemptions from the levy

#### *Ownership exemption—sale at auction*

- (1) Levy is not imposed by subclause ^GO6(1) on the sale of goats at auction to the vendor.

#### *Ownership exemption—sale between related bodies corporate*

- (2) Levy is not imposed by subclause ^GO6(1) on the sale of goats between related bodies corporate, where the body corporate buying the goats is not a proprietor of an abattoir.

#### *Ownership exemption—sale of goats not fit for human consumption*

- (3) Levy is not imposed by subclause ^GO6(1) on the sale of goats to the proprietor of an abattoir if the goats are not, at the time of the sale, fit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 3**

Goats **Division 5**

Clause <sup>^</sup>GO7

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## *Ownership exemption—sale of goats to export licence holder*

- (4) If levy is imposed by subclause <sup>^</sup>GO6(1) on the sale of goats to the holder of an export licence granted under section 191 of the *Export Control Act 2020* (the **first licence holder**), levy is not imposed by that subclause on any further sale of the goats to another holder of such a licence if:
- (a) the goats are exported from Australia; and
  - (b) the goats are exported 30 days or less after being acquired by the first licence holder.

## *Ownership exemption—goats intended for export*

- (5) Levy is not imposed by subclause <sup>^</sup>GO6(1) on the sale of goats if the transfer of ownership of the goats occurs:
- (a) immediately before they are loaded, or during the period they are loaded, on a ship or aircraft in which they are intended to be exported; or
  - (b) while they are on board a ship or aircraft in which they are intended to be exported.

## *Ownership exemption—general exclusions*

- (6) Levy is not imposed by subclause <sup>^</sup>GO6(1) in circumstances where there is a change of ownership of goats:
- (a) as a result of a sale or transfer ordered by a court in proceedings under the *Family Law Act 1975*; or
  - (b) by devolution on the death of the owner of the goats; or
  - (c) on the happening of events referred to in subsection 70-100(1) of the *Income Tax Assessment Act 1997*.

## *Slaughter exemption—continuing ownership*

- (7) Levy is not imposed by subclause <sup>^</sup>GO6(2) on the slaughter of goats if:
- (a) the goats are delivered to the abattoir for slaughter on behalf of the person who owns the goats; and
  - (b) the delivery occurs within 14 days after the acquisition of the goats by that person; and
  - (c) that person owns the carcasses immediately after their hot carcase weight would normally be determined.

## *Slaughter exemption—goats not fit for human consumption*

- (8) Levy is not imposed by subclause <sup>^</sup>GO6(2) on the slaughter of goats if the goats are not, at the time of the delivery to the abattoir, fit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

## *Slaughter exemption—personal consumption*

- (9) Levy is not imposed by subclause <sup>^</sup>GO6(3) or (4) on the slaughter of goats for consumption by the owner of the goats, members of the owner's family or the owner's employees.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 3 Livestock

Division 5 Goats

Clause ^GO8

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## **^GO8 Rate of the levy**

- (1) The rate of the levy imposed by subclause ^GO6(1), (2), (3) or (4) in relation to goats is worked out using this table.

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### **Goat transaction levy**

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<b>Item</b>	<b>Rate of levy</b>
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- |   |  |
|---|--|
| 1 | The sum of the following components: <ul style="list-style-type: none"><li>(a) 10.5 cents per head (the marketing component);</li><li>(b) 16.7 cents per head (the research and development component);</li><li>(c) 4.5 cents per head (the biosecurity activity component);</li><li>(d) 0 cents per head (the biosecurity response component);</li><li>(e) 6 cents per head (the National Residue Survey component)</li></ul> |
|---|--|
- 

- (2) For the purposes of item 1 of the table in subclause (1), a nanny-goat with a kid at foot are together taken to be a single head of goats.

## **^GO9 Levy payer**

### *Transfer of ownership of goats*

- (1) The levy imposed by subclause ^GO6(1) on a transaction is payable by the person who owns the goats immediately before the transaction is entered into.

### *Slaughter of goats*

- (2) The levy imposed by subclause ^GO6(2) on the slaughter of goats at an abattoir is payable by the person who owns the goats immediately before the delivery to the abattoir.
- (3) The levy imposed by subclause ^GO6(3) or (4) on the slaughter of goats at an abattoir is payable by the proprietor of the abattoir.

## **^GO10 Application provisions**

- (1) Subclause ^GO6(1) applies in relation to a transaction entered into on or after 1 July 2025.
- (2) Subclause ^GO6(2) applies in relation to the slaughter of goats at an abattoir on or after 1 July 2025, whether the delivery of the goats to the abattoir is before, on or after that day.
- (3) Subclause ^GO6(3) applies in relation to the slaughter of goats at an abattoir on or after 1 July 2025, whether the goats were purchased before, on or after that day.
- (4) Subclause ^GO6(4) applies in relation to the slaughter of goats at an abattoir on or after 1 July 2025.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 3**

Horses **Division 6**

Clause <sup>^</sup>HOR1

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## Division 6—Horses

### Subdivision A—Horse slaughter levy

#### <sup>^</sup>HOR1 Imposition of horse slaughter levy

Levy is imposed on the slaughter in Australia at an abattoir of horses if:

- (a) the horses are of the species *Equus caballus* or *Equus ferus caballus*; and
- (b) the horses are slaughtered for human consumption in or outside Australia.

#### <sup>^</sup>HOR2 Exemptions from the levy

Levy is not imposed on the slaughter of horses whose carcasses are condemned or rejected as being unfit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

#### <sup>^</sup>HOR3 Rate of the levy

The rate of the levy on the slaughter of horses is worked out using this table.

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Horse slaughter levy	
Item	Rate of levy
1	\$5 per head (the National Residue Survey component)

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#### <sup>^</sup>HOR4 Levy payer

The levy on the slaughter of horses is payable by the person who owns the carcasses immediately after the slaughter.

#### <sup>^</sup>HOR5 Application provision

Clause <sup>^</sup>HOR1 applies in relation to the slaughter of horses on or after 1 July 2025.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 3 Livestock

Division 6 Horses

Clause ^HOR10

---

## Subdivision B—Thoroughbred horse levy

### ^HOR10 Imposition of thoroughbred horse levy

#### *Mares*

- (1) Levy is imposed on a thoroughbred horse that is a mare if the mare is recorded in a mare return lodged with Racing Australia, in a period of 12 months beginning on 1 March, for registration in the Australian Stud Book.

#### *Stallions*

- (2) Levy is imposed on a thoroughbred horse that is a stallion if:
  - (a) the stallion covers a mare; and
  - (b) the covering is recorded in a declaration of service lodged with Racing Australia, in a period of 12 months beginning on 1 March, for registration in the Australian Stud Book; and
  - (c) no previous covering of the mare by the stallion has been recorded in a declaration of service lodged with Racing Australia in that period.

#### *Definitions*

- (3) In this instrument:

***Australian Stud Book*** means the publication of that name, as in force from time to time, that:

- (a) contains the official records of thoroughbred bloodlines in Australia; and
- (b) is kept and maintained by Racing Australia.

***covered***: a mare is ***covered*** by a stallion if the mare and stallion are joined for the purpose of breeding, even if a foal is not produced or is born deceased.

***declaration of service*** means a declaration of service, in respect of a stallion, required to be lodged by the Rules of the Australian Stud Book.

***mare*** means a female horse aged 4 years or more.

***mare return*** means a mare return required to be lodged by the Rules of the Australian Stud Book.

***Racing Australia*** means Racing Australia Limited (ACN 105 994 330).

***Rules of the Australian Stud Book*** means the rules of the Australian Stud Book published by Racing Australia, as those rules are in force from time to time.

Note: The rules of the Australian Stud Book could in 2024 be viewed on the Australian Stud Book website ([www.studbook.org.au](http://www.studbook.org.au)).

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 3**

Horses **Division 6**

Clause <sup>^</sup>HOR12

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## <sup>^</sup>HOR12 Rate of the levy

### *Mares*

- (1) The rate of the levy imposed by subclause <sup>^</sup>HOR10(1) is worked out using this table.

---

#### **Thoroughbred horse levy—mares**

---

<b>Item</b>	<b>Rate of levy</b>
-------------	---------------------

- |   |   |
|---|---|
| 1 | \$10 for each mare included in a mare return lodged in the 12-month period (the research and development component) |
|---|---|
- 

### *Stallions*

- (2) The rate of the levy imposed by subclause <sup>^</sup>HOR10(2) is worked out using this table.

---

#### **Thoroughbred horse levy—stallions**

---

<b>Item</b>	<b>Rate of levy</b>
-------------	---------------------

- |   |  |
|---|--|
| 1 | For a stallion, \$10 for each mare covered by the stallion and included in a declaration of service lodged in the 12-month period (the research and development component) |
|---|--|
- 

- (3) Subclause (2) applies whether or not the mare is covered by the stallion in the 12-month period.

## <sup>^</sup>HOR14 Levy payer

### *Mares*

- (1) The levy imposed by subclause <sup>^</sup>HOR10(1) is payable by the breeder who lodged the mare return or on whose behalf the mare return was lodged.

### *Stallions*

- (2) The levy imposed by subclause <sup>^</sup>HOR10(2) is payable by the breeder who lodged the declaration of service or on whose behalf the declaration of service was lodged.

## <sup>^</sup>HOR15 Application provisions

- (1) Subclause <sup>^</sup>HOR10(1) applies in relation to a mare return lodged on or after 1 March 2025.
- (2) Subclause <sup>^</sup>HOR10(2) applies in relation to a declaration of service lodged on or after 1 March 2025, whether the covering occurs before, on or after that day.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 3 Livestock

Division 6 Horses

Clause ^HOR20

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## Subdivision C—Horse biosecurity response levy

### ^HOR20 Imposition of horse biosecurity response levy

- (1) Levy is imposed on a disposal of manufactured feed or worm treatment by a person to another person if:
  - (a) the disposal takes place in Australia; and
  - (b) the disposal is the first disposal of the feed or treatment after the feed or treatment is imported into Australia or manufactured in Australia.
- (2) Subclause (1) applies whether the disposal is by sale, gift or otherwise.

#### *Definitions*

- (3) **Manufactured feed** means feed that:
  - (a) is suitable for horses generally or horses of a particular kind; and
  - (b) has been prepared using one or more of the following processes:
    - (i) steaming or another cooking process;
    - (ii) flaking;
    - (iii) cubing of hay;
    - (iv) starch manipulation;
    - (v) blending 2 or more sorts of feed;
    - (vi) blending 1 or more sorts of feed with 1 or more dietary supplements, medications or modifiers.
- (4) **Worm treatment** means a veterinary chemical product (within the meaning of the Agvet Code) for which all the following conditions are met:
  - (a) the product is a registered chemical product (within the meaning of the Agvet Code);
  - (b) there are instructions for use of the product that are in the Register (within the meaning of the Agvet Code);
  - (c) those instructions:
    - (i) are for use of the product for treatment of horses for internal parasites; and
    - (ii) are not for use of the product for treatment of other animals for internal parasites.
- (5) **Agvet Code** means the Code set out in the Schedule to the *Agricultural and Veterinary Chemicals Code Act 1994*.

### ^HOR21 Rate of the levy

The rate of the levy on the disposal of manufactured feed or worm treatment is worked out using this table.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 3**

Horses **Division 6**

Clause <sup>^</sup>HOR22

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**Horse biosecurity response levy**

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<b>Item</b>	<b>Rate of levy</b>
1	For a disposal of manufactured feed, nil (the biosecurity response component)
2	For a disposal of worm treatment, nil (the biosecurity response component)

**<sup>^</sup>HOR22 Levy payer**

The levy on the disposal of manufactured feed or worm treatment by a person is payable by that person.

**<sup>^</sup>HOR23 Application provision**

Clause <sup>^</sup>HOR20 applies in relation to the disposal of manufactured feed or worm treatment on or after 1 January 2025, whether the feed or treatment is imported into Australia or manufactured in Australia before, on or after that day.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 3 Livestock

Division 7 Pigs

Clause ^PIG1

---

## Division 7—Pigs

### ^PIG1 Imposition of pig slaughter levy

- (1) Levy is imposed on the slaughter in Australia at an abattoir of pigs for human consumption in or outside Australia.
- (2) Subclause (1) applies whether or not the carcasses are later used for human consumption.
- (3) **Pig** means an animal of the family *Suidae*.

### ^PIG2 Exemptions from the levy

Levy is not imposed on the slaughter of pigs for consumption by the owner of the pigs, members of the owner's family or the owner's employees.

### ^PIG3 Rate of the levy

The rate of the levy on the slaughter of pigs is worked out using this table.

---

Pig slaughter levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) \$2.25 per head (the marketing component);</li><li>(b) \$1 per head (the research and development component);</li><li>(c) 0 cents per head (the biosecurity activity component);</li><li>(d) 0 cents per head (the biosecurity response component);</li><li>(e) 17.5 cents per head (the National Residue Survey component)</li></ol>

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### ^PIG4 Levy payer

The levy on the slaughter of pigs is payable by the person who owns the pigs at the time of the slaughter.

### ^PIG5 Application provision

Clause ^PIG1 applies in relation to the slaughter of pigs on or after 1 July 2025.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 3**

Sheep and lambs **Division 8**

Clause **^SL1**

---

## **Division 8—Sheep and lambs**

### **Subdivision A—Sheep and lambs slaughter levy**

#### **^SL1 Imposition of sheep and lambs slaughter levy**

Levy is imposed on the slaughter in Australia at an abattoir of sheep or lambs for human consumption in or outside Australia.

#### **^SL2 Exemptions from the levy**

Levy is not imposed by clause **^SL1**:

- (a) on the slaughter of sheep or lambs whose carcasses are condemned or rejected as being unfit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory; or
- (b) on the slaughter of sheep or lambs for consumption by the owner of the sheep or lambs, members of the owner's family or the owner's employees.

#### **^SL3 Rate of the levy**

The rate of the levy imposed by clause **^SL1** on the slaughter of sheep or lambs is worked out using this table.

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#### **Sheep and lambs slaughter levy**

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<b>Item</b>	<b>Rate of levy</b>
-------------	---------------------

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- |   |  |
|---|--|
| 1 | For the slaughter of sheep, the sum of the following components:<br>(a) 6 cents per head (the marketing component);<br>(b) 9 cents per head (the research and development component)     |
| 2 | For the slaughter of lambs, the sum of the following components:<br>(a) 6.4 cents per head (the marketing component);<br>(b) 9.6 cents per head (the research and development component) |
- 

#### **^SL4 Levy payer**

The levy imposed by clause **^SL1** on the slaughter of sheep or lambs is payable by the person who owns the carcasses immediately after their hot carcass weight would normally be determined.

#### **^SL5 Application provision**

Clause **^SL1** applies in relation to the slaughter of sheep or lambs on or after 1 July 2025.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 3 Livestock

Division 8 Sheep and lambs

Clause <sup>^</sup>SL6

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## Subdivision B—Sheep and lambs transaction levy

### <sup>^</sup>SL6 Imposition of sheep and lambs transaction levy

#### *Transfer of ownership of sheep or lambs*

- (1) Levy is imposed on each transaction entered into by which the ownership of sheep or lambs is transferred from one person to another, where the sheep or lambs are in Australia at the time that transfer occurs.

Note: The ownership of sheep or lambs may be transferred, for example, by sale or gift.

#### *Delivery and slaughter of sheep or lambs at an abattoir*

- (2) Levy is imposed on the slaughter in Australia at an abattoir of sheep or lambs, where the sheep or lambs have been delivered to the abattoir other than because of a sale to the proprietor of the abattoir.

#### *Slaughter of sheep or lambs at an abattoir more than 30 days after purchase*

- (3) Levy is imposed on the slaughter in Australia at an abattoir of sheep or lambs purchased by the proprietor of the abattoir and held by that proprietor for a period of more than 30 days after the day of the purchase and before the day of the slaughter.

#### *Slaughter of sheep or lambs where no other transaction levy*

- (4) Levy is imposed on the slaughter in Australia at an abattoir of sheep or lambs where:
  - (a) prior to the slaughter, there has been no transaction entered into by which the ownership of the sheep or lambs has been transferred from one person to another; and
  - (b) the circumstances in relation to the slaughter are circumstances to which neither subclause (2) nor (3) applies.

### <sup>^</sup>SL7 Exemptions from the levy

#### *Ownership exemption—sale at auction*

- (1) Levy is not imposed by subclause <sup>^</sup>SL6(1) on the sale of sheep or lambs at auction to the vendor.

#### *Ownership exemption—sale between related bodies corporate*

- (2) Levy is not imposed by subclause <sup>^</sup>SL6(1) on the sale of sheep or lambs between related bodies corporate, where the body corporate buying the sheep or lambs is not a proprietor of an abattoir.

#### *Ownership exemption—sale of sheep or lambs not fit for human consumption*

- (3) Levy is not imposed by subclause <sup>^</sup>SL6(1) on the sale of sheep or lambs to the proprietor of an abattoir if the sheep or lambs are not, at the time of the sale, fit

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 3**

Sheep and lambs **Division 8**

Clause <sup>^</sup>SL7

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for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

*Ownership exemption—sale of sheep or lambs to export licence holder*

- (4) If levy is imposed by subclause <sup>^</sup>SL6(1) on the sale of sheep or lambs to the holder of an export licence granted under section 191 of the *Export Control Act 2020* (the **first licence holder**), levy is not imposed by that subclause on any further sale of the sheep or lambs to another holder of such a licence if:
- (a) the sheep or lambs are exported from Australia; and
  - (b) the sheep or lambs are exported 30 days or less after being acquired by the first licence holder.

*Ownership exemption—sale price per head is less than \$5*

- (5) Levy is not imposed by subclause <sup>^</sup>SL6(1) on the sale of sheep or lambs if the sale price per head is less than \$5.

*Ownership exemption—sheep or lambs intended for export*

- (6) Levy is not imposed by subclause <sup>^</sup>SL6(1) on the sale of sheep or lambs if the transfer of ownership of the sheep or lambs occurs:
- (a) immediately before they are loaded, or during the period they are loaded, on a ship or aircraft in which they are intended to be exported; or
  - (b) while they are on board a ship or aircraft in which they are intended to be exported.

*Ownership exemption—general exclusions*

- (7) Levy is not imposed by subclause <sup>^</sup>SL6(1) in circumstances where there is a change of ownership of sheep or lambs:
- (a) as a result of a sale or transfer ordered by a court in proceedings under the *Family Law Act 1975*; or
  - (b) by devolution on the death of the owner of the sheep or lambs; or
  - (c) on the happening of events referred to in subsection 70-100(1) of the *Income Tax Assessment Act 1997*.

*Slaughter exemption—continuing ownership*

- (8) Levy is not imposed by subclause <sup>^</sup>SL6(2) on the slaughter of sheep or lambs if:
- (a) the sheep or lambs are delivered to the abattoir for slaughter on behalf of the person who owns the sheep or lambs; and
  - (b) the delivery occurs within 14 days after the acquisition of the sheep or lambs by that person; and
  - (c) that person owns the carcasses immediately after their hot carcass weight would normally be determined.

*Slaughter exemption—sheep or lambs not fit for human consumption*

- (9) Levy is not imposed by subclause <sup>^</sup>SL6(2) on the slaughter of sheep or lambs if the sheep or lambs are not, at the time of the delivery to the abattoir, fit for
-

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 3 Livestock

Division 8 Sheep and lambs

Clause <sup>^</sup>SL8

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human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

*Slaughter exemption—personal consumption*

- (10) Levy is not imposed by subclause <sup>^</sup>SL6(3) or (4) on the slaughter of sheep or lambs for consumption by the owner of the sheep or lambs, members of the owner's family or the owner's employees.

## <sup>^</sup>SL8 Rate of the levy

*Sheep*

- (1) The rate of the levy imposed by subclause <sup>^</sup>SL6(1), (2), (3) or (4) in relation to sheep is worked out using this table.

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### Sheep and lambs transaction levy—sheep

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Item	Rate of levy
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1	For the sale of sheep where the sale price per head is \$5 or more and \$10 or less, the rate of levy on each head of sheep is the sum of the following components: (a) the sale price multiplied by 0.0087 (the marketing component); (b) the sale price multiplied by 0.0077 (the research and development component); (c) the sale price multiplied by 0.0018 (the biosecurity activity component); (d) zero (the biosecurity response component); (e) the sale price multiplied by 0.0018 (the National Residue Survey component)
2	For the sale of sheep where the sale price per head is more than \$10, the sum of the following components: (a) 8.7 cents per head (the marketing component); (b) 7.7 cents per head (the research and development component); (c) 1.8 cents per head (the biosecurity activity component); (d) 0 cents per head (the biosecurity response component); (e) 1.8 cents per head (the National Residue Survey component)
3	For all other sheep, the sum of the following components: (a) 8.7 cents per head (the marketing component); (b) 7.7 cents per head (the research and development component); (c) 1.8 cents per head (the biosecurity activity component); (d) 0 cents per head (the biosecurity response component); (e) 1.8 cents per head (the National Residue Survey component)

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- (2) For the purposes of item 1, 2 or 3 of the table in subclause (1), a ewe with a lamb at foot are together taken to be a single head of sheep.

*Lambs*

- (3) The rate of the levy imposed by subclause <sup>^</sup>SL6(1), (2), (3) or (4) in relation to lambs is worked out using this table.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 3**

Sheep and lambs **Division 8**

Clause <sup>^</sup>SL8

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## Sheep and lambs transaction levy—lambs

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Item	Rate of levy
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- |   |  |
|---|--|
| 1 | For the sale of lambs where the sale price per head is \$5 or more and \$75 or less, the rate of levy on each head of lambs is the sum of the following components:<br>(a) the sale price multiplied by 0.012 (the marketing component);<br>(b) the sale price multiplied by 0.0049333333 (the research and development component);<br>(c) the sale price multiplied by 0.002 (the biosecurity activity component);<br>(d) zero (the biosecurity response component);<br>(e) the sale price multiplied by 0.0010666666 (the National Residue Survey component) |
| 2 | For the sale of lambs where the sale price per head is more than \$75, the sum of the following components:<br>(a) 90 cents per head (the marketing component);<br>(b) 37 cents per head (the research and development component);<br>(c) 15 cents per head (the biosecurity activity component);<br>(d) 0 cents per head (the biosecurity response component);<br>(e) 8 cents per head (the National Residue Survey component)  |
| 3 | For all other lambs, the sum of the following components:<br>(a) 62.6 cents per head (the marketing component);<br>(b) 11.3 cents per head (the research and development component);<br>(c) 1.4 cents per head (the biosecurity activity component);<br>(d) 0 cents per head (the biosecurity response component);<br>(e) 4.7 cents per head (the National Residue Survey component)   |
- 

### *Definitions*

- (4) The **sale price**, per head of a sheep or lamb, in relation to a transaction entered into by which the ownership of the sheep or lamb is transferred from one person to another, means:
- (a) the price per head stated for the transaction, unless paragraph (b), (c) or (d) applies; or
  - (b) if the price stated for the transaction is a live-weight sale price per kilogram—that price multiplied by the weight of the animal in kilograms; or
  - (c) if the price stated for the transaction is a hot carcass weight sale price per kilogram and that price includes the recovery value of the non-carcass material—that price multiplied by the animal's hot carcass weight in kilograms; or
  - (d) if the price stated for the transaction is a hot carcass weight sale price per kilogram and that price does not include the recovery value of the non-carcass material—the sum of:
    - (i) that price multiplied by the animal's hot carcass weight in kilograms; and
    - (ii) the amount identified as the recovery value of the non-carcass material.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 3 Livestock

Division 8 Sheep and lambs

Clause ^SL9

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- (5) *Non-carcase material* means the skin, fleece, offal and other by-products of a carcase that are sold or supplied to a buyer or buyers.

*Rounding*

- (6) If the amount that would otherwise be the sale price, per head of a sheep or lamb, is not a multiple of 10 cents, the sale price is to be rounded to the nearest multiple of 10 cents (rounding up if necessary).

## **^SL9 Levy payer**

*Transfer of ownership of sheep or lambs*

- (1) The levy imposed by subclause ^SL6(1) on a transaction is payable by the person who owns the sheep or lambs immediately before the transaction is entered into.

*Slaughter of sheep or lambs*

- (2) The levy imposed by subclause ^SL6(2) on the slaughter of sheep or lambs at an abattoir is payable by the person who owns the sheep or lambs immediately before the delivery to the abattoir.
- (3) The levy imposed by subclause ^SL6(3) or (4) on the slaughter of sheep or lambs at an abattoir is payable by the proprietor of the abattoir.

## **^SL10 Application provisions**

- (1) Subclause ^SL6(1) applies in relation to a transaction entered into on or after 1 July 2025.
- (2) Subclause ^SL6(2) applies in relation to the slaughter of sheep or lambs at an abattoir on or after 1 July 2025, whether the delivery of the sheep or lambs to the abattoir is before, on or after that day.
- (3) Subclause ^SL6(3) applies in relation to the slaughter of sheep or lambs at an abattoir on or after 1 July 2025, whether the sheep or lambs were purchased before, on or after that day.
- (4) Subclause ^SL6(4) applies in relation to the slaughter of sheep or lambs at an abattoir on or after 1 July 2025.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock products **Part 4**

Introduction **Division 1**

Clause <sup>^</sup>SO4

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## Part 4—Livestock products

### Division 1—Introduction

#### <sup>^</sup>SO4 Simplified outline of this Part

##### *Whole milk*

Dairy produce levy is imposed on whole milk that is produced in Australia and delivered to a processing establishment in Australia, sold to a business purchaser or processed.

##### *Goat fibre*

Goat fibre levy is imposed on goat fibre that is harvested from a live goat in Australia and is sold or used in the production of other goods. There is a \$50 threshold exemption.

##### *Wool*

Wool levy is imposed on wool that is harvested from a live sheep or lamb in Australia and is sold or used in the production of other goods. There is no levy if charge has already been imposed on the wool under the *Primary Industries (Customs) Charges Regulations 2024*.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 4 Livestock products

Division 2 Dairy produce

Clause <sup>A</sup>DP1

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## Division 2—Dairy produce

### <sup>A</sup>DP1 Imposition of dairy produce levy

- (1) Levy is imposed on whole milk that is produced in Australia if:
  - (a) that milk is delivered to a processing establishment in Australia by or on behalf of the person who owns that milk immediately after it is produced; or
  - (b) that milk is sold to a business purchaser (whether directly or through a selling agent or buying agent or both) by the person who owns that milk immediately after it is produced; or
  - (c) that milk is processed by the person who owns that milk immediately after it is produced.
- (2) *Whole milk* means the lacteal fluid product of a dairy cow, where that product contains all its constituents as received from the dairy cow.

### <sup>A</sup>DP2 Exemptions from the levy

Levy is not imposed on particular whole milk if levy has previously been imposed on that milk.

### <sup>A</sup>DP3 Rate of the levy

- (1) The rate of the levy on whole milk is worked out using this table.

---

Dairy produce levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) the total of 2.8683 cents per kilogram of the milk fat content of that milk and 6.9914 cents per kilogram of the protein content of that milk (the general component);</li><li>(b) the total of 0.058 cents per kilogram of the milk fat content of that milk and 0.1385 cents per kilogram of the protein content of that milk (the biosecurity activity component);</li><li>(c) 0 cents per kilogram of that milk (the biosecurity response component);</li><li>(d) 0 cents per kilogram of that milk (the National Residue Survey component)</li></ol>

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#### *Time for determining milk fat content and protein content*

- (2) The milk fat content, and protein content, of whole milk is to be determined immediately before that milk is delivered to the processing establishment, is sold or begins to be processed.

#### *Default milk fat content*

- (3) If it is not practicable to determine the milk fat content of whole milk, that milk is taken to have a milk fat content of 3.2%.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock products **Part 4**

Dairy produce **Division 2**

Clause **^DP4**

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## *Default protein content*

- (4) If it is not practicable to determine the protein content of whole milk, that milk is taken to have a protein content of 3%.

## **^DP4 Levy payer**

The levy on whole milk is payable by the person who owns that milk immediately after it is produced.

## **^DP5 Application provisions**

- (1) Paragraph **^DP1(1)(a)** applies in relation to whole milk that is delivered to a processing establishment on or after 1 July 2025, whether that milk is produced before, on or after that day.
- (2) Paragraph **^DP1(1)(b)** applies in relation to whole milk that is sold on or after 1 July 2025, whether that milk is produced before, on or after that day.
- (3) Paragraph **^DP1(1)(c)** applies in relation to whole milk that is processed on or after 1 July 2025, whether that milk is produced before, on or after that day.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 4 Livestock products

Division 3 Goat fibre

Clause <sup>^</sup>GF1

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## Division 3—Goat fibre

### <sup>^</sup>GF1 Imposition of goat fibre levy

- (1) Levy is imposed on goat fibre that is:
  - (a) harvested from a live goat in Australia; and
  - (b) either:
    - (i) sold by the person who owns the goat fibre immediately after it is harvested; or
    - (ii) used by the person who owns the goat fibre immediately after it is harvested in the production of other goods.
- (2) Subclause (1) applies whether or not the goat fibre has been subjected to one or more of the following:
  - (a) de-hairing;
  - (b) washing;
  - (c) scouring;
  - (d) carbonising;
  - (e) felting;
  - (f) combing;
  - (g) carding;
  - (h) spinning;
  - (i) weaving;
  - (j) knitting.

### <sup>^</sup>GF2 Exemptions from the levy

- (1) Levy is not imposed on goat fibre that is:
  - (a) sold in a calendar year by the person who owns the goat fibre immediately after it is harvested; or
  - (b) used by the person who owns the goat fibre immediately after it is harvested in a calendar year in the production of other goods;if the sum of the following is less than \$50:
  - (c) the total value of goat fibre sold by that person in that year;
  - (d) the total value of goat fibre used by that person in that year in the production of other goods.

#### *Value of goat fibre*

- (2) The **value** of goat fibre is:
  - (a) for goat fibre that is sold—the sale price of the goat fibre, excluding handling, storage and transport costs; or
  - (b) for goat fibre that is used in the production of other goods—the market value of the goat fibre on the day the goat fibre begins to be used.

Note: Section 22 of the Act has the effect that the reference to the sale price of goat fibre is taken not to include the net GST.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock products **Part 4**

Goat fibre **Division 3**

Clause <sup>^</sup>GF3

---

## <sup>^</sup>GF3 Rate of the levy

The rate of the levy on goat fibre is worked out using this table.

---

<b>Goat fibre levy</b>	
<b>Item</b>	<b>Rate of levy</b>
1	1.5% of the value of the goat fibre (the research and development component)

---

## <sup>^</sup>GF4 Levy payer

The levy on goat fibre is payable by the person who owns the goat fibre immediately after it is harvested.

## <sup>^</sup>GF5 Application provision

Clause <sup>^</sup>GF1 applies in relation to goat fibre that is sold, or used in the production of other goods, on or after 1 January 2025, whether the goat fibre is harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 4 Livestock products

Division 4 Wool

Clause ^WO1

---

## Division 4—Wool

### ^WO1 Imposition of wool levy

Levy is imposed on wool that is:

- (a) harvested from a live sheep or lamb in Australia; and
- (b) either:
  - (i) sold by the person who owns the wool immediately after it is harvested; or
  - (ii) used by the person who owns the wool immediately after it is harvested in the production of other goods.

### ^WO2 Exemptions from the levy

Levy is not imposed on wool if charge has already been imposed on the wool under Division 2 of Part 3 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024*.

### ^WO3 Rate of the levy

- (1) The rate of the levy on wool is worked out using this table.

---

Wool levy	
Item	Rate of levy
1	1.5% of the value of the wool (the general component)

---

*Value of wool*

- (2) The **value** of wool is:
  - (a) for wool that is sold—the sale price of the wool, excluding handling, storage and transport costs; or
  - (b) for wool (the **relevant wool**) that is used in the production of other goods—the market price of wool of the same quality that is most recently sold at a market that is closest to the premises at which the relevant wool begins to be so used.

Note 1: Section 22 of the Act has the effect that the reference to the sale price or market price of wool is taken not to include the net GST.

Note 2: In 2024, the Australian Wool Exchange published market prices of wool.

### ^WO4 Levy payer

The levy on wool is payable by the person who owns the wool immediately after it is harvested.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock products **Part 4**

Wool **Division 4**

Clause ^WO5

---

## **^WO5 Application provision**

Clause ^WO1 applies in relation to wool that is sold, or used in the production of other goods, on or after 1 July 2025, whether the wool is harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 5 Other animals

Division 1 Introduction

Clause ^SO5

---

## Part 5—Other animals

### Division 1—Introduction

#### ^SO5 Simplified outline of this Part

##### *Farmed prawns*

There are 2 levies:

- (a) farmed prawns levy is imposed on farmed prawns that are harvested in Australia and delivered, sold or processed; and
- (b) white spot disease repayment levy is imposed on farmed prawns that are harvested in Australia and delivered, sold or processed.

There are levy exemptions.

##### *Game animals*

Game animal processing levy is imposed on the processing at a processing establishment in Australia of game animals that were killed in their habitat by a shot from a firearm and are for human consumption.

##### *Macropods*

Macropod processing levy is imposed on the processing at a processing establishment in Australia of macropods that were killed in their habitat by a shot from a firearm and are for human or animal consumption. There are levy exemptions.

##### *Ratites*

Ratite slaughter levy is imposed on the slaughter in Australia at an abattoir of ratites for human consumption. There are levy exemptions.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Other animals **Part 5**

Farmed prawns **Division 2**

Clause <sup>^</sup>FP1

---

## Division 2—Farmed prawns

### <sup>^</sup>FP1 Imposition of farmed prawns levy and white spot disease repayment levy

#### *Farmed prawns levy*

- (1) Levy is imposed on farmed prawns if:
- (a) the farmed prawns are harvested in Australia; and
  - (b) one of the following applies:
    - (i) the farmed prawns are delivered to a person by the person who owns the farmed prawns immediately after they are harvested;
    - (ii) the farmed prawns are sold by the person who owns the farmed prawns immediately after they are harvested;
    - (iii) the farmed prawns are processed by or for the person who owns the farmed prawns immediately after they are harvested.

Note: Amounts equal to farmed prawns levy received by or on behalf of the Commonwealth are to be paid to the Fisheries Research and Development Corporation under the *Primary Industries Levies and Charges Disbursement Act 2024*, for spending on research and development activities for the benefit of the farmed prawn industry.

#### *White spot disease repayment levy*

- (2) Levy is imposed on farmed prawns if:
- (a) the farmed prawns are harvested in Australia; and
  - (b) one of the following applies:
    - (i) the farmed prawns are delivered to a person by the person who owns the farmed prawns immediately after they are harvested;
    - (ii) the farmed prawns are sold by the person who owns the farmed prawns immediately after they are harvested;
    - (iii) the farmed prawns are processed by or for the person who owns the farmed prawns immediately after they are harvested.

Note: Amounts equal to white spot disease repayment levy received by or on behalf of the Commonwealth:

- (a) are initially retained by the Commonwealth to repay the government-underwritten assistance package provided to prawn farmers affected by white spot disease in the Logan River area of Queensland; and
- (b) after the farmed prawn industry's liability to the Commonwealth is repaid are to be paid to the Fisheries Research and Development Corporation under the *Primary Industries Levies and Charges Disbursement Act 2024*.

#### *Definitions*

- (3) **Farmed prawns** means banana prawns, black tiger prawns, brown tiger prawns, Australian Kuruma prawns or Eastern school prawns that are produced by aquaculture.
- (4) **Banana prawn** means an animal of the species *Penaeus merguensis*, also known as *Fenneropenaeus merguensis*.
- (5) **Black tiger prawn** means an animal of the species *Penaeus monodon*.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 5 Other animals

Division 2 Farmed prawns

Clause ^FP2

---

- (6) **Brown tiger prawn** means an animal of the species *Penaeus esculentus*.
- (7) **Australian Kuruma prawn** means an animal of the species *Penaeus pulchricaudatus* (formerly known as *Penaeus japonicus*).
- (8) **Eastern school prawn** means an animal of the species *Metapenaeus macleayi*.

## ^FP2 Exemptions from the levy

### *Delivery for storage*

- (1) Levy is not imposed by subclause ^FP1(1) or (2) on farmed prawns if they are delivered by the person who owns the farmed prawns immediately after they are harvested to another person for storage.

### *Farmed prawns levy—levy previously imposed*

- (2) Levy is not imposed by subclause ^FP1(1) on particular farmed prawns if levy under that subclause has previously been imposed on the farmed prawns.

### *White spot disease repayment levy—levy previously imposed*

- (3) Levy is not imposed by subclause ^FP1(2) on particular farmed prawns if levy under that subclause has previously been imposed on the farmed prawns.

## ^FP3 Rate of the levy

### *Farmed prawns levy*

- (1) The rate of the levy imposed by subclause ^FP1(1) on farmed prawns is worked out using this table.

---

#### **Farmed prawns levy**

---

<b>Item</b>	<b>Rate of levy</b>
-------------	---------------------

---

- |   |   |
|---|---|
| 1 | 3.64 cents per kilogram of the farmed prawns, weighed before any part of the prawns is removed (the research and development component) |
|---|---|
- 

### *White spot disease repayment levy*

- (2) The rate of the levy imposed by subclause ^FP1(2) on farmed prawns is worked out using this table.

---

#### **White spot disease repayment levy**

---

<b>Item</b>	<b>Rate of levy</b>
-------------	---------------------

---

- |   |  |
|---|--|
| 1 | 3.01 cents per kilogram of the farmed prawns, weighed before any part of the prawns is removed |
|---|--|
-

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Other animals **Part 5**

Farmed prawns **Division 2**

Clause <sup>^</sup>FP4

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## <sup>^</sup>FP4 Levy payer

The levy imposed by subclause <sup>^</sup>FP1(1) or (2) on farmed prawns is payable by the person who owns the farmed prawns immediately after they are harvested.

## <sup>^</sup>FP5 Application provision

Subclause <sup>^</sup>FP1(1) or (2) applies in relation to farmed prawns that are delivered, sold or processed on or after 1 July 2025, whether the farmed prawns are harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 5 Other animals

Division 3 Game animals

Clause ^GA1

---

## Division 3—Game animals

### ^GA1 Imposition of game animal processing levy

- (1) Levy is imposed on the processing at a processing establishment in Australia of game animals that:
- (a) were killed in their habitat by a shot from a firearm; and
  - (b) are for human consumption in or outside Australia.

Note: Some operations, such as identification of the game animals or bleeding, field-dressing or cooling of the carcasses, may occur in the field before the carcasses are delivered to the processing establishment. These operations are not covered by subclause (1).

- (2) *Game animal* means a pig or goat.

### ^GA2 Rate of the levy

The rate of the levy on the processing of game animals at a processing establishment is worked out using this table.

---

Game animal processing levy	
Item	Rate of levy
1	For pigs, 25 cents per carcase (the National Residue Survey component)
2	For goats, 3 cents per carcase (the National Residue Survey component)

---

### ^GA3 Levy payer

The levy on the processing of game animals at a processing establishment is payable by the proprietor of the establishment.

### ^GA4 Application provision

Clause ^GA1 applies in relation to the processing of game animals on or after 1 July 2025, whether the game animals were killed before, on or after that day.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Other animals **Part 5**

Macropods **Division 4**

Clause <sup>^</sup>MAC1

## Division 4—Macropods

### <sup>^</sup>MAC1 Imposition of macropod processing levy

- (1) Levy is imposed on the processing at a processing establishment in Australia of macropods that:
  - (a) were killed in their habitat by a shot from a firearm; and
  - (b) are for human or animal consumption in or outside Australia.

Note: Some operations, such as identification of the macropods or bleeding, field-dressing or cooling of the carcasses, may occur in the field before the carcasses are delivered to the processing establishment. These operations are not covered by subclause (1).

- (2) *Macropod* means an animal of the family *Macropodidae*.

### <sup>^</sup>MAC2 Exemptions from the levy

- (1) Levy is not imposed on the processing of macropods at a processing establishment if:
  - (a) the macropods were killed on premises owned or occupied by the proprietor of the establishment; and
  - (b) the macropods were killed for consumption:
    - (i) by the proprietor, by any members of the proprietor's household, by the proprietor's employees or by animals owned by the proprietor; and
    - (ii) on premises owned or occupied by the proprietor.
- (2) Levy is not imposed on the processing of macropods at a processing establishment if the macropods are of the following species:
  - (a) *Thylogale billardierii*, commonly known as the Tasmanian pademelon or rufous-bellied pademelon;
  - (b) *Notamacropus rufogriseus*, commonly known as the Bennett's (red-necked) wallaby.

### <sup>^</sup>MAC3 Rate of the levy

The rate of the levy on the processing of macropods at a processing establishment is worked out using this table.

Macropod processing levy	
Item	Rate of levy
1	For macropods that are processed for human consumption, the sum of the following components: <ol style="list-style-type: none"><li>(a) for any macropods—4 cents per carcass (the research and development component);</li><li>(b) for macropods that are kangaroos—3 cents per carcass (the National Residue Survey component)</li></ol>
2	For macropods that are processed for animal consumption, 3 cents per carcass (the research and development component)

# EXPOSURE DRAFT

**Schedule 1** Animals and animal products

**Part 5** Other animals

**Division 4** Macropods

Clause ^MAC4

---

## **^MAC4 Levy payer**

The levy on the processing of macropods at a processing establishment is payable by the proprietor of the establishment.

## **^MAC5 Application provision**

Clause ^MAC1 applies in relation to the processing of macropods on or after 1 July 2025, whether the macropods were killed before, on or after that day.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Other animals **Part 5**

Ratites **Division 5**

Clause <sup>^</sup>RA1

---

## Division 5—Ratites

### <sup>^</sup>RA1 Imposition of ratite slaughter levy

- (1) Levy is imposed on the slaughter in Australia at an abattoir of ratites for human consumption in or outside Australia.
- (2) *Ratite* means an emu or ostrich.
- (3) *Emu* means an animal of the species *Dromaius novaehollandiae*.
- (4) *Ostrich* means an animal of the species *Struthio camelus*.

### <sup>^</sup>RA2 Exemptions from the levy

Levy is not imposed on the slaughter of ratites whose carcasses are condemned or rejected as being unfit for human consumption because of the operation of a law of the Commonwealth, a State or a Territory.

### <sup>^</sup>RA3 Rate of the levy

The rate of the levy on the slaughter of ratites is worked out using this table.

---

Ratite slaughter levy	
Item	Rate of levy
1	For emus, \$2 per head (the National Residue Survey component)
2	For ostriches, the sum of the following components: (a) \$0 per head (the research and development component); (b) \$1.25 per head (the National Residue Survey component)

---

### <sup>^</sup>RA4 Levy payer

The levy on the slaughter of ratites is payable by the person who owns the ratites at the time of the slaughter.

### <sup>^</sup>RA5 Application provision

Clause <sup>^</sup>RA1 applies in relation to the slaughter of ratites on or after 1 July 2025.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 1 Crops

Division 1 Introduction

Clause ^SO6

---

## Schedule 2—Plants and plant products

Note: See section ^9.

### Part 1—Crops

#### Division 1—Introduction

##### ^SO6 Simplified outline of this Part

###### *Cotton*

Cotton fibre levy is imposed on cotton fibre that is produced in Australia from seed cotton that is harvested in Australia.

###### *Grain*

Grain levy is imposed on grain that is harvested in Australia and sold or processed. There are levy exemptions.

###### *Pasture seeds*

Pasture seed levy is imposed on pasture seeds that are harvested in Australia and certified under a certification scheme.

###### *Rice*

Rice levy is imposed on rice that is harvested in Australia and delivered to a processing establishment in Australia.

###### *Sugarcane*

Sugarcane levy is imposed on sugarcane that is harvested in Australia and sold or processed. There are levy exemptions.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Crops **Part 1**

Cotton **Division 2**

Clause <sup>^</sup>CO1

---

## Division 2—Cotton

### <sup>^</sup>CO1 Imposition of cotton fibre levy

- (1) Levy is imposed on cotton fibre that is produced in Australia from seed cotton that is harvested in Australia.
- (2) *Cotton fibre* means the natural fibrous hairs that are obtained from seed cotton by separating the hairs from the seeds.
- (3) *Seed cotton* means the seed with the natural fibrous hairs attached, harvested from the ripened bolls of the cotton plant.
- (4) *Cotton plant* means a plant of the genus *Gossypium*.

### <sup>^</sup>CO2 Rate of the levy

The rate of the levy on cotton fibre is worked out using this table.

---

Cotton fibre levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) \$2.21 per 227 kilograms of cotton fibre (the research and development component);</li><li>(b) 4 cents per 227 kilograms of cotton fibre (the biosecurity activity component);</li><li>(c) 0 cents per 227 kilograms of cotton fibre (the biosecurity response component)</li></ol>

---

Note: A standard cotton bale is 227 kilograms of cotton fibre.

### <sup>^</sup>CO3 Levy payer

The levy on cotton fibre is payable by the person who owns the seed cotton immediately before the cotton fibre is produced.

### <sup>^</sup>CO4 Application provision

Clause <sup>^</sup>CO1 applies in relation to cotton fibre that is produced on or after 1 July 2025, whether the seed cotton is harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 1 Crops

Division 3 Grain

Clause ^GN1

---

## Division 3—Grain

### ^GN1 Imposition of grain levy

- (1) Levy is imposed on grain that is harvested in Australia and is:
  - (a) sold to a business purchaser (whether directly or through a selling agent or buying agent or both) by the person who owns the grain immediately after it is harvested; or
  - (b) processed by or for the person who owns the grain immediately after it is harvested.
- (2) Paragraph (1)(b) does not apply to a process carried out in preparation of the grain for sale.
- (3) Subclause (1) does not apply to the following:
  - (a) peanuts that have been removed from their shells;
  - (b) popping corn.

#### *Definitions*

- (4) **Grain** means wheat, coarse grains, oilseeds or grain legumes.
- (5) **Wheat** means the seeds of a plant of the genus *Triticum*.
- (6) **Coarse grains** means the seeds of a plant of a genus or species covered by column 2 of an item of the table in subclause ^GN4(1) (and with the common name mentioned in column 1 of that item).
- (7) **Oilseeds** means the seeds of a plant of a species covered by column 2 of an item of the table in subclause ^GN4(2) (and with the common name mentioned in column 1 of that item).
- (8) **Grain legumes** means the seeds of a plant of a species covered by column 2 of an item of the table in subclause ^GN4(3) (and with the common name mentioned in column 1 of that item).

### ^GN2 Exemptions from the levy

#### *Seed retained for sowing*

- (1) Levy is not imposed on grain if:
  - (a) the grain is processed by or for the person who owns the grain immediately after it is harvested; and
  - (b) the grain, as processed, is retained by the person as seed for sowing.

#### *Processing of grain—use of products and by-products for domestic purposes*

- (2) Levy is not imposed on grain if:
  - (a) the grain is processed by or for the person who owns the grain immediately after it is harvested; and

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Crops **Part 1**

Grain **Division 3**

Clause <sup>^</sup>GN2

---

- (b) that person uses all the products and by-products of the processing for domestic purposes (and not for commercial purposes).

#### *Threshold exemptions—wheat*

- (3) Levy is not imposed on wheat if:
  - (a) the wheat is sold in a financial year by the person who owns the wheat immediately after it is harvested; and
  - (b) the total amount of levy that the person would otherwise be liable to pay on wheat sold by the person in that year is less than \$25.
- (4) Levy is not imposed on wheat if:
  - (a) the wheat is processed in a financial year by or for the person who owns the wheat immediately after it is harvested; and
  - (b) the total amount of levy that the person would otherwise be liable to pay on wheat processed by or for the person in that year is less than \$25.

#### *Threshold exemptions—coarse grains*

- (5) Levy is not imposed on coarse grains if:
  - (a) the coarse grains are sold in a financial year by the person who owns the coarse grains immediately after they are harvested; and
  - (b) the total amount of levy that the person would otherwise be liable to pay on coarse grains sold by the person in that year is less than \$25.
- (6) Levy is not imposed on coarse grains if:
  - (a) the coarse grains are processed in a financial year by or for the person who owns the coarse grains immediately after they are harvested; and
  - (b) the total amount of levy that the person would otherwise be liable to pay on coarse grains processed by or for the person in that year is less than \$25.

#### *Threshold exemptions—oilseeds*

- (7) Levy is not imposed on oilseeds if:
  - (a) the oilseeds are sold in a financial year by the person who owns the oilseeds immediately after they are harvested; and
  - (b) the total amount of levy that the person would otherwise be liable to pay on oilseeds sold by the person in that year is less than \$25.
- (8) Levy is not imposed on oilseeds if:
  - (a) the oilseeds are processed in a financial year by or for the person who owns the oilseeds immediately after they are harvested; and
  - (b) the total amount of levy that the person would otherwise be liable to pay on oilseeds processed by or for the person in that year is less than \$25.

#### *Threshold exemptions—grain legumes*

- (9) Levy is not imposed on grain legumes if:
  - (a) the grain legumes are sold in a financial year by the person who owns the grain legumes immediately after they are harvested; and

# EXPOSURE DRAFT

## Schedule 2 Plants and plant products

### Part 1 Crops

#### Division 3 Grain

##### Clause ^GN3

---

- (b) the total amount of levy that the person would otherwise be liable to pay on grain legumes sold by the person in that year is less than \$25.
- (10) Levy is not imposed on grain legumes if:
- (a) the grain legumes are processed in a financial year by or for the person who owns the grain legumes immediately after they are harvested; and
  - (b) the total amount of levy that the person would otherwise be liable to pay on grain legumes processed by or for the person in that year is less than \$25.

##### **^GN3 Rate of the levy**

###### *Wheat*

- (1) The rate of the levy on wheat is worked out using this table.

---

###### **Grain levy—wheat**

---

<b>Item</b>	<b>Rate of levy</b>
1	The sum of the following components: <ul style="list-style-type: none"><li>(a) 0.99% of the value of the wheat (the research and development component);</li><li>(b) 0.01% of the value of the wheat (the biosecurity activity component);</li><li>(c) 0.005% of the value of the wheat (the biosecurity response component);</li><li>(d) 0.015% of the value of the wheat (the National Residue Survey component)</li></ul>

---



Note: See clause ^GN5 for the value of wheat.

###### *Coarse grains*

- (2) The rate of the levy on coarse grains is worked out using the table in subclause ^GN4(1).

###### *Oilseeds*

- (3) The rate of the levy on oilseeds is worked out using the table in subclause ^GN4(2).

###### *Grain legumes*

- (4) The rate of the levy on grain legumes is worked out using the table in subclause ^GN4(3).

##### **^GN4 Tables of plant genus or species and levy rates**

###### *Coarse grains*

- (1) This table sets out:
- (a) genus or species for the purposes of the definition of *coarse grains* in subclause ^GN1(6); and
  - (b) rates of levy for the purposes of subclause ^GN3(2).

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Crops **Part 1**

Grain **Division 3**

Clause ^GN4

---

**Coarse grains—kind of plant and rate of grain levy**

---

<b>Item</b>	<b>Column 1 Common name</b>	<b>Column 2 Genus or species</b>	<b>Column 3 Rate of levy</b>
1	Barley Grain sorghum Oats Triticale	<i>Hordeum vulgare</i> <i>Sorghum bicolor</i> <i>Avena sativa</i> × <i>Triticosecale</i>	The sum of the following components: (a) 0.99% of the value of the coarse grain (the research and development component); (b) 0.01% of the value of the coarse grain (the biosecurity activity component); (c) 0.005% of the value of the coarse grain (the biosecurity response component); (d) 0.015% of the value of the coarse grain (the National Residue Survey component)
2	Canary seed Cereal rye Millet	<i>Phalaris canariensis</i> <i>Secale cereale</i> <i>Echinochloa frumentacea</i> , <i>Echinochloa esculenta</i> (synonym <i>Echinochloa utilis</i> ), <i>Panicum miliaceum</i> or <i>Setaria italica</i>	The sum of the following components: (a) 0.99% of the value of the coarse grain (the research and development component); (b) 0.01% of the value of the coarse grain (the biosecurity activity component); (c) 0.005% of the value of the coarse grain (the biosecurity response component)
3	Maize	<i>Zea mays</i>	The sum of the following components: (a) 0.693% of the value of the coarse grain (the research and development component); (b) 0.007% of the value of the coarse grain (the biosecurity activity component); (c) 0.005% of the value of the coarse grain (the biosecurity response component); (d) 0.015% of the value of the coarse grain (the National Residue Survey component)

Note: See clause ^GN5 for the value of coarse grain.

*Oilseeds*

(2) This table sets out:

- (a) species for the purposes of the definition of *oilseeds* in subclause ^GN1(7); and
- (b) rates of levy for the purposes of subclause ^GN3(3).

---

**Oilseeds—kind of plant and rate of grain levy**

---

<b>Item</b>	<b>Column 1 Common name</b>	<b>Column 2 Species</b>	<b>Column 3 Rate of levy</b>
1	Linseed	<i>Linum usitatissimum</i>	The sum of the following components:

# EXPOSURE DRAFT

## Schedule 2 Plants and plant products

### Part 1 Crops

#### Division 3 Grain

##### Clause ^GN4

---

**Oilseeds—kind of plant and rate of grain levy**

---

Item	Column 1 Common name	Column 2 Species	Column 3 Rate of levy
	Rape seed	<i>Brassica napus</i>	(a) 0.99% of the value of the oilseeds (the research and development component);
	Safflower seed	<i>Carthamus tinctorius</i>	(b) 0.01% of the value of the oilseeds (the biosecurity activity component);
	Soybean	<i>Glycine max</i>	(c) 0.005% of the value of the oilseeds (the biosecurity response component);
	Sunflower seed	<i>Helianthus annuus</i>	(d) 0.015% of the value of the oilseeds (the National Residue Survey component)

Note: See clause ^GN5 for the value of oilseeds.

##### *Grain legumes*

(3) This table sets out:

- (a) species for the purposes of the definition of *grain legumes* in subclause ^GN1(8); and
- (b) rates of levy for the purposes of subclause ^GN3(4).

---

**Grain legumes—kind of plant and rate of grain levy**

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Item	Column 1 Common name	Column 2 Species	Column 3 Rate of levy
1	Chickpeas	<i>Cicer arietinum</i>	The sum of the following components:
	Cowpeas	<i>Vigna unguiculata</i>	(a) 0.99% of the value of the grain legumes (the research and development component);
	Common beans	<i>Phaseolus vulgaris</i>	(b) 0.01% of the value of the grain legumes (the biosecurity activity component);
	Common vetch	<i>Vicia sativa</i>	(c) 0.005% of the value of the grain legumes (the biosecurity response component);
	Faba beans	<i>Vicia faba</i>	(d) 0.015% of the value of the grain legumes (the National Residue Survey component)
	Field peas	<i>Pisum sativum</i>	
	Lentils	<i>Lens culinaris</i>	
	Lupins	<i>Lupinus albus</i> or <i>Lupinus angustifolius</i>	
	Mung beans	<i>Vigna radiata</i>	
	Pigeon peas	<i>Cajanus cajan</i>	
2	Black gram	<i>Vigna mungo</i>	The sum of the following components:
	Peanuts	<i>Arachis hypogaea</i>	(a) 0.99% of the value of the grain legumes (the research and development component);
	Wild cowpeas	<i>Vigna vexillata</i>	(b) 0.01% of the value of the grain legumes (the biosecurity activity component);
			(c) 0.005% of the value of the grain legumes (the biosecurity response component)

Note: See clause ^GN5 for the value of grain legumes.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Crops **Part 1**

Grain **Division 3**

Clause **^GN5**

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## **^GN5 Value of grain**

The *value* of grain is:

- (a) for grain that is sold other than for sowing—the sale price of the grain, excluding handling, storage and transport costs; or
- (b) for grain that is sold for sowing—the market value of the grain, if it were not grain for sowing, on the day the grain is sold; or
- (c) for grain that is processed—the market value of the grain on the day the grain begins to be processed.

Note: Section 22 of the Act has the effect that the reference to the sale price of grain is taken not to include the net GST.

## **^GN6 Levy payer**

The levy on grain is payable by the person who owns the grain immediately after it is harvested.

## **^GN7 Application provision**

Clause **^GN1** applies in relation to grain that is sold or processed on or after 1 July 2025, whether the grain is harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 1 Crops

Division 4 Pasture seeds

Clause ^PS1

---

## Division 4—Pasture seeds

### ^PS1 Imposition of pasture seed levy

- (1) Levy is imposed on pasture seeds that are:
  - (a) harvested in Australia; and
  - (b) certified under a certification scheme.
- (2) *Pasture seeds* means seeds of a plant of a species specified in column 2 of an item of the table in clause ^PS3 (and with the common name mentioned in column 1 of that item).
- (3) A *certification scheme* is:
  - (a) any of the Organisation for Economic Co-operation and Development Seed Schemes for the Varietal Certification of Seed; or
  - (b) the Australian Seed Certification Scheme; or
  - (c) the Association of Official Seed Certifying Agencies seed certification program.

### ^PS2 Rate of the levy

The rate of the levy on pasture seeds is worked out using the table in clause ^PS3.

### ^PS3 Table of pasture seeds species and levy rates

This table sets out:

- (a) specified species for the purposes of the definition of *pasture seeds* in subclause ^PS1(2); and
- (b) specified rates of levy for the purposes of clause ^PS2.

Kind of plant and rate of pasture seed levy			
Item	Column 1 Common name	Column 2 Species	Column 3 Rate of levy
1	Barrel medic	<i>Medicago truncatula</i>	\$10.00 per tonne (the research and development component)
	Burr medic	<i>Medicago polymorpha</i>	
	Disc medic	<i>Medicago tornata</i> (synonym <i>Medicago italica</i> )	
	Gama medic	<i>Medicago rugosa</i>	
	Murex medic	<i>Medicago murex</i>	
	Snail medic	<i>Medicago scutellata</i>	
	Sphere medic	<i>Medicago sphaerocarpos</i>	
	Strand medic	<i>Medicago littoralis</i>	
Yellow serradella	<i>Ornithopus compressus</i>		
2	Arrow leaf clover	<i>Trifolium vesiculosum</i>	\$15.00 per tonne (the research and

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Crops **Part 1**

Pasture seeds **Division 4**

Clause <sup>^</sup>PS4

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<b>Kind of plant and rate of pasture seed levy</b>			
<b>Item</b>	<b>Column 1 Common name</b>	<b>Column 2 Species</b>	<b>Column 3 Rate of levy</b>
	Balansa clover	<i>Trifolium michelianum</i>	development component)
	Berseem clover	<i>Trifolium alexandrinum</i>	
	Kenya white clover	<i>Trifolium semipilosum</i>	
	Lucerne	<i>Medicago sativa</i>	
	Persian clover	<i>Trifolium resupinatum</i>	
	Red clover	<i>Trifolium pratense</i>	
	Rose clover	<i>Trifolium hirtum</i>	
	Strawberry clover	<i>Trifolium fragiferum</i>	
	White clover	<i>Trifolium repens</i>	
3	Subterranean clover	<i>Trifolium subterraneum</i>	\$11.00 per tonne (the research and development component)

---

## <sup>^</sup>PS4 Levy payer

The levy on pasture seeds is payable by the person who owns the pasture seeds immediately before they are harvested.

## <sup>^</sup>PS5 Application provision

Clause <sup>^</sup>PS1 applies in relation to pasture seeds that are certified under a certification scheme on or after 1 July 2025, whether the pasture seeds are harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 1 Crops

Division 5 Rice

Clause <sup>^</sup>RI1

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## Division 5—Rice

### <sup>^</sup>RI1 Imposition of rice levy

- (1) Levy is imposed on rice that is:
  - (a) harvested in Australia; and
  - (b) delivered to a processing establishment in Australia.
- (2) *Rice* means the grain of the species *Oryza sativa*.

### <sup>^</sup>RI2 Rate of the levy

The rate of the levy on rice is worked using this table.

---

Rice levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) \$5.94 per tonne of the rice (the research and development component);</li><li>(b) 6 cents per tonne of the rice (the biosecurity activity component);</li><li>(c) 0 cents per tonne of the rice (the biosecurity response component)</li></ol>

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### <sup>^</sup>RI3 Levy payer

The levy on rice is payable by:

- (a) the person who owns the rice immediately after it is harvested, unless paragraph (b) applies; or
- (b) if a law of a State, the Australian Capital Territory or the Northern Territory vests the rice in a person or body, or in the Crown in right of that State or Territory, at or before the time the rice is harvested—the person who would have owned the rice immediately after it is harvested but for that law.

### <sup>^</sup>RI4 Application provision

Clause <sup>^</sup>RI1 applies in relation to rice that is delivered to a processing establishment on or after 1 January 2025, whether the rice is harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Crops **Part 1**

Sugarcane **Division 6**

Clause **^SC1**

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## Division 6—Sugarcane

### **^SC1 Imposition of sugarcane levy**

- (1) Levy is imposed on sugarcane if:
  - (a) the sugarcane is harvested in Australia and sold to a processor for processing at a processing establishment in Australia; or
  - (b) the sugarcane is harvested in Australia and processed by a processor at a processing establishment in Australia.

Note: Paragraph (1)(b) covers the case where the processor is also the owner of the sugarcane and the case where the processor processes the sugarcane on behalf of another person who is the owner of the sugarcane.

- (2) For the purpose of paragraph (1)(a), sugarcane is taken to be sold to a processor when the first payment for the sugarcane is made, whether the payment represents the whole, or a part, of the purchase price for the sugarcane.

#### *Definitions*

- (3) **Sugarcane** means:
  - (a) the stalks (whether whole or not) of the sugarcane plant; or
  - (b) the stalks (whether whole or not) and leaves of the sugarcane plant.
- (4) **Sugarcane plant** means a plant of the genus *Saccharum*, including any hybrids within that genus.

### **^SC2 Exemptions from the levy**

#### *Sales*

- (1) Levy is not imposed under paragraph ^SC1(1)(a) on sugarcane if:
  - (a) the sugarcane is sold in a sugarcane season for processing at a processing establishment in Australia; and
  - (b) the total quantity of sugarcane processed at that establishment in that season is less than 3,000 tonnes.

#### *Processing*

- (2) Levy is not imposed under paragraph ^SC1(1)(b) on sugarcane if:
  - (a) the sugarcane is processed in a sugarcane season at a processing establishment in Australia; and
  - (b) the total quantity of sugarcane processed at that establishment in that season is less than 3,000 tonnes.

#### *Definitions*

- (3) **Sugarcane season** means the period that:
  - (a) begins on 1 March in a calendar year; and
  - (b) ends at the end of the last day of February in the next calendar year.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 1 Crops

Division 6 Sugarcane

Clause ^SC3

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## ^SC3 Rate of the levy

The rate of the levy on sugarcane is worked out using this table.

---

Sugarcane levy	
Item	Rate of levy
1	The sum of the following components: (a) 70 cents per tonne of the sugarcane (the research and development component); (b) 0 cents per tonne of the sugarcane (the biosecurity response component)

---

## ^SC4 Levy payer

The levy on sugarcane is payable in accordance with this table.

---

Sugarcane levy		
Item	In this situation:	the result is:
1	For levy imposed under paragraph ^SC1(1)(a)	(a) to the extent that the levy consists of the research and development component: (i) 50% of that component is payable by the person who sold the sugarcane to the processor; and (ii) 50% of that component is payable by the processor; and (b) to the extent that the levy consists of the biosecurity response component—100% of that component is payable by the person who sold the sugarcane to the processor
2	For levy imposed under paragraph ^SC1(1)(b)	(a) to the extent that the levy consists of the research and development component: (i) 50% of that component is payable by the owner of the sugarcane; and (ii) 50% of that component is payable by the processor; and (b) to the extent that the levy consists of the biosecurity response component—100% of that component is payable by the owner of the sugarcane

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Note: For item 2, if the processor is also the owner of the sugarcane, then 100% of the levy is payable by the processor.

## ^SC5 Application provisions

- (1) Paragraph ^SC1(1)(a) applies in relation to sugarcane that is sold on or after 1 March 2025, whether the sugarcane is harvested before, on or after that day.
- (2) Paragraph ^SC1(1)(b) applies in relation to sugarcane that is processed on or after 1 March 2025, whether the sugarcane is harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Forestry **Part 2**

Introduction **Division 1**

Clause **^SO7**

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## **Part 2—Forestry**

### **Division 1—Introduction**

#### **^SO7 Simplified outline of this Part**

There are 2 forestry levies.

First, forest growers levy is imposed on logs that are produced from trees felled in Australia if the logs are sold or processed.

Second, forest industries products levy is imposed on logs that are produced from trees felled in Australia if:

- (a) the logs are processed at a processing establishment in Australia for a commercial purpose; or
- (b) the logs are turned into woodchips in the field and the woodchips are delivered to a processing establishment in Australia for a commercial purpose.

There are levy exemptions for both levies.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 2 Forestry

Division 2 Forest growers levy

Clause ^FG1

---

## Division 2—Forest growers levy

### ^FG1 Imposition of forest growers levy

Levy is imposed on logs that are produced from trees felled in Australia if the logs are:

- (a) sold by the person who owns the logs immediately after the trees are felled; or
- (b) processed for a commercial purpose by or for the person who owns the logs immediately after the trees are felled.

### ^FG2 Exemptions from the levy

*Products and by-products are for farm use*

- (1) Levy is not imposed by clause ^FG1 on logs if:
  - (a) the logs were produced from trees that were grown on a farm operated by the proprietor of a processing establishment; and
  - (b) the logs are processed at the processing establishment or are turned into woodchips in the field; and
  - (c) the products and by-products from the processing or woodchipping are for use on that farm.

*Fuel wood*

- (2) Levy is not imposed by clause ^FG1 on logs if the logs are processed for the purpose of producing fuel wood.

*Landscaping or removal of trees that are a safety hazard*

- (3) Levy is not imposed by clause ^FG1 on logs if:
  - (a) the logs were produced either as a result of landscaping or to remove trees that are a safety hazard; and
  - (b) the logs are processed at the site at which they were produced.

*Threshold exemption*

- (4) Levy is not imposed by clause ^FG1 on logs that are produced from trees felled in Australia, 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 cubic metres:
  - (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.
- (5) Subclause (4) does not apply to logs covered by subclause (1), (2) or (3).

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Forestry **Part 2**

Forest growers levy **Division 2**

Clause ^FG3

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## **^FG3 Rate of the levy**

- (1) The rate of the levy imposed by clause ^FG1 on logs is worked out using this table.

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### **Forest growers levy**

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<b>Item</b>	<b>Rate of levy</b>
-------------	---------------------

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- |   |   |
|---|---|
| 1 | For logs produced from trees felled in a plantation, the sum of the following components:<br>(a) 5 cents per m <sup>3</sup> (the general component);<br>(b) 8.5 cents per m <sup>3</sup> (the research and development component);<br>(c) 5 cents per m <sup>3</sup> (the biosecurity activity component);<br>(d) 0 cents per m <sup>3</sup> (the biosecurity response component) |
| 2 | In any other case, the sum of the following components:<br>(a) 5 cents per m <sup>3</sup> (the general component);<br>(b) 8.5 cents per m <sup>3</sup> (the research and development component)   |
- 

- (2) **Plantation** means an intensively managed stand of trees of either native or exotic species that is created by the regular placement of seedlings or seeds.

## **^FG4 Levy payer**

The levy imposed by clause ^FG1 on logs is payable by the person who owns the logs immediately after the trees are felled.

## **^FG5 Application provision**

Clause ^FG1 applies in relation to logs that are sold or processed on or after 1 July 2025, whether the logs are produced before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 2 Forestry

Division 3 Forest industries products levy

Clause ^FIP1

---

## Division 3—Forest industries products levy

### ^FIP1 Imposition of forest industries products levy

Levy is imposed on logs that are produced from trees felled in Australia if:

- (a) the logs are processed at a processing establishment in Australia for a commercial purpose; or
- (b) the logs are turned into woodchips in the field and the woodchips are delivered to a processing establishment in Australia for a commercial purpose.

### ^FIP2 Exemptions from the levy

*Products and by-products are for farm use*

- (1) Levy is not imposed by clause ^FIP1 on logs if:
  - (a) the logs were produced from trees that were grown on a farm operated by the proprietor of the processing establishment; and
  - (b) the products and by-products from the processing or woodchipping are for use on that farm.

*Fuel wood*

- (2) Levy is not imposed by clause ^FIP1 on logs if the logs are processed, or the logs are turned into woodchips, for the purpose of producing fuel wood.

*Threshold exemption*

- (3) If, apart from this subclause and the provisions covered by subclause (4), the sum of the following amounts that the proprietor of the processing establishment would be liable to pay in relation to a financial year that has ended is less than \$330:
  - (a) levy under this Division;
  - (b) charge under Division 2 of Part 2 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* (forest industries export charge);
  - (c) charge under Division 3 of that Part (forest products import charge);then, in relation to that proprietor, levy is not imposed by clause ^FIP1 in relation to that year.
- (4) The provisions covered by this subclause are:
  - (a) subclause ^FIE2(2) of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024*;
  - (b) subclause ^FIC2(1) of that Schedule.

*Levy previously imposed*

- (5) Levy is not imposed by clause ^FIP1 on particular logs if levy under that clause has previously been imposed on the logs.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**  
Forestry **Part 2**  
Forest industries products levy **Division 3**

Clause <sup>FIP3</sup>

## <sup>FIP3</sup> Rate of the levy

(1) The rate of the levy imposed by clause <sup>FIP1</sup> on logs is worked out using this table.

Forest industries products levy		
Item	Class of logs	Rate of levy
1	Softwood sawlogs, other than cypress sawlogs, that are intended and suitable for timber products, other than: (a) products or battens mentioned in item 6; or (b) poles or posts mentioned in item 7	29 cents per m <sup>3</sup> (the general component)
2	Cypress sawlogs, that are intended and suitable for making timber products	22 cents per m <sup>3</sup> (the general component)
3	Hardwood sawlogs, that are intended and suitable for making timber products	29 cents per m <sup>3</sup> (the general component)
4	Plywood and veneer logs, that are intended and suitable for making plywood or veneer products	15 cents per m <sup>3</sup> (the general component)
5	Wood panels pulplogs, that are intended and suitable for the manufacture of panel board products	10 cents per m <sup>3</sup> (the general component)
6	Low-grade softwood sawlogs, that are intended and suitable for making: (a) packaging products including timber packing, pallets and crates; or (b) horticultural products including trellises, stakes, sleepers, fence posts and palings; or (c) tile battens	8 cents per m <sup>3</sup> (the general component)
7	Softwood roundwood logs, that are intended and suitable for treating with preservative and using as poles or posts	8 cents per m <sup>3</sup> (the general component)
8	Export woodchip hardwood pulplogs, that are intended and suitable for the production of woodchips for export	3.5 cents per m <sup>3</sup> (the general component)
9	Export woodchip softwood pulplogs, that are intended and suitable for the production of woodchips for export	0 cents per m <sup>3</sup> (the general component)
10	Paper pulplogs, that are intended and suitable for making paper or pulp products	0 cents per m <sup>3</sup> (the general component)
11	Any other logs	0 cents per m <sup>3</sup> (the general component)

(2) If more than one item of the table covers a class of logs, apply the first item that covers that class.

## <sup>FIP4</sup> Levy payer

The levy imposed by clause <sup>FIP1</sup> on logs is payable by the proprietor of the processing establishment.

## <sup>FIP5</sup> Application provision

Clause <sup>FIP1</sup> applies in relation to the following:

# EXPOSURE DRAFT

**Schedule 2** Plants and plant products

**Part 2** Forestry

**Division 3** Forest industries products levy

Clause ^FIP5

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- (a) the processing of logs on or after 1 July 2025, whether the logs were produced before, on or after that day;
- (b) the delivery of woodchips on or after 1 July 2025, whether the logs were produced, or turned into woodchips, before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Introduction **Division 1**

Clause **^SO8**

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## **Part 3—Horticulture**

### **Division 1—Introduction**

#### **^SO8 Simplified outline of this Part**

Levies are imposed on various horticultural products. The levies generally cover horticultural products that are harvested in Australia and sold or processed.

In many cases there are levy exemptions. If an exemption applies to a particular horticultural product and the product is later exported, charge may be imposed on the product under the *Primary Industries (Customs) Charges Regulations 2024*.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 2 Agaricus mushrooms

Clause ^MU1

---

## Division 2—Agaricus mushrooms

### ^MU1 Imposition of Agaricus mushroom levy

#### *Production of mushroom spawn*

- (1) Levy is imposed on mushroom spawn that is produced in Australia by a person for use in the commercial production of Agaricus mushrooms in Australia by the person.

#### *Purchase of mushroom spawn*

- (2) Levy is imposed on mushroom spawn that is purchased by a person, whether from a person who carries on operations in or outside Australia, for use in the commercial production of Agaricus mushrooms in Australia.

Note: For when mushroom spawn is purchased, see clause ^MU5.

#### *Definitions*

- (3) **Mushroom spawn** means *Agaricus spp* mycelia contained in a medium and used for the inoculation of phase 2 substrate, including (but not limited to) grain spawn, casing inoculum and inoculated supplement.
- (4) **Agaricus mushroom** means the fruiting body of the *Agaricus* genus of cultivated fungi.

### ^MU2 Exemptions from the levy

#### *Threshold exemption*

- (1) Levy is not imposed on mushroom spawn that is produced or purchased by a person in a financial year to the extent that the mushroom spawn is in excess of 370,000 kilograms of mushroom spawn of the following kind:
  - (a) mushroom spawn produced in Australia by the person in that year for use in the commercial production of Agaricus mushrooms in Australia by the person;
  - (b) mushroom spawn purchased by the person in that year, whether from a person who carries on operations in or outside Australia, for use in the commercial production of Agaricus mushrooms in Australia.

Note: For when mushroom spawn is purchased, see clause ^MU5.

#### *Levy previously imposed*

- (2) Levy is not imposed on particular mushroom spawn if levy under this Division has previously been imposed on the mushroom spawn.

### ^MU3 Rate of the levy

The rate of the levy on mushroom spawn is worked out using this table.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Agaricus mushrooms **Division 2**

Clause ^MU4

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## Agaricus mushroom levy

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Item	Rate of levy
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- |   |  |
|---|--|
| 1 | The sum of the following components:<br>(a) \$2.92 per kilogram of the mushroom spawn (the marketing component);<br>(b) \$1.08 per kilogram of the mushroom spawn (the research and development component) |
|---|--|
- 

Note: For a person who produces or purchases mushroom spawn in excess of the 370,000 threshold in subclause ^MU2(1), the amounts in this table are relied on in working out the amount of levy payments by the person under Division 2 of Part 3 of Schedule 2 to the *Primary Industries Levies and Charges Collection Rules 2024*.

### ^MU4 Levy payer

#### *Production of mushroom spawn*

- (1) The levy imposed by subclause ^MU1(1) on mushroom spawn is payable by the person who produced the mushroom spawn.

#### *Purchase of mushroom spawn*

- (2) The levy imposed by subclause ^MU1(2) on mushroom spawn is payable by the person who purchased the mushroom spawn.

### ^MU5 When is mushroom spawn purchased?

For the purpose of this Division, mushroom spawn is taken to be purchased when the first payment for the mushroom spawn is made, whether the payment represents the whole, or a part, of the purchase price for the mushroom spawn.

### ^MU6 Application provision

Clause ^MU1 applies in relation to mushroom spawn that is produced or purchased on or after 1 July 2025.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 3 Almonds

Clause ^AL1

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## Division 3—Almonds

### ^AL1 Imposition of almond levy

- (1) Levy is imposed on almonds that are harvested in Australia and are:
  - (a) sold by the person who owns the almonds immediately after they are harvested; or
  - (b) processed by or for the person who owns the almonds immediately after they are harvested.
- (2) *Almond* means a nut of the species *Prunus dulcis*.

### ^AL2 Rate of the levy

The rate of the levy on almonds is worked out using this table.

---

Almond levy	
Item	Rate of levy
1	For almonds (other than almonds of the Nonpareil variety) in their shells, the sum of the following components: <ol style="list-style-type: none"><li>(a) 1 cent per kilogram of the almonds and shells (the research and development component);</li><li>(b) 0.1 cents per kilogram of the almonds and shells (the biosecurity response component)</li></ol>
2	For almonds of the Nonpareil variety in their shells, the sum of the following components: <ol style="list-style-type: none"><li>(a) 1.5 cents per kilogram of the almonds and shells (the research and development component);</li><li>(b) 0.1 cents per kilogram of the almonds and shells (the biosecurity response component)</li></ol>
3	For almonds that are not in their shells, the sum of the following components: <ol style="list-style-type: none"><li>(a) 2 cents per kilogram of the almonds (the research and development component);</li><li>(b) 0.13 cents per kilogram of the almonds (the biosecurity response component)</li></ol>

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### ^AL3 Levy payer

The levy on almonds is payable by the person who owns the almonds immediately after they are harvested.

### ^AL4 Application provision

Clause ^AL1 applies in relation to almonds that are sold or processed on or after 1 July 2025, whether the almonds are harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Apples and pears **Division 4**

Clause ^AP1

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## Division 4—Apples and pears

### ^AP1 Imposition of apple and pear levy

- (1) Levy is imposed on apples or pears that are harvested in Australia and are:
  - (a) sold by the person who owns the apples or pears immediately after they are harvested; or
  - (b) processed by or for the person who owns the apples or pears immediately after they are harvested.
- (2) **Apple** means a fruit of any species of the genus *Malus*.
- (3) **Pear** means a fruit of any species of the genus *Pyrus*, except nashi.

### ^AP2 Exemptions from the levy

#### *Apples or pears sold for stockfeed*

- (1) Levy is not imposed by clause ^AP1 on apples or pears that are sold for stockfeed.

#### *Dried pears*

- (2) Levy is not imposed by clause ^AP1 on the following:
  - (a) pears that are sold for processing into dried pears;
  - (b) pears that are processed into dried pears.

Note: Levy is imposed on dried tree fruit under Division 11.

#### *Pears processed into canned fruit*

- (3) Levy is not imposed by clause ^AP1 on the following:
  - (a) pears that are sold for processing into canned fruit;
  - (b) pears that are processed into canned fruit.

#### *Threshold exemption*

- (4) Levy is not imposed by clause ^AP1 on apples or pears that are sold by retail sale in a calendar year by, or that are processed in a calendar year by or for, the person who owns the apples or pears immediately after they are harvested if the sum of the following is 9,000 kilograms or less:
  - (a) the quantity in kilograms of apples and pears so sold by that person in that year;
  - (b) the quantity in kilograms of apples and pears processed by or for that person in that year.
- (5) Subclause (4) does not apply to apples or pears covered by subclause (1), (2) or (3).

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 4 Apples and pears

Clause ^AP3

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## ^AP3 Rate of the levy

### *Apples*

(1) The rate of the levy on apples is worked out using this table.

---

#### Apple and pear levy—apples

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Item	Rate of levy
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- |   |  |
|---|--|
| 1 | For:<br>(a) apples that are sold for processing into fruit juice; or<br>(b) apples that are processed into fruit juice;<br>the sum of the following components:<br>(c) \$2 per tonne of the apples (the marketing component);<br>(d) 65 cents per tonne of the apples (the research and development component);<br>(e) 0.05 cents per kilogram of the apples (the biosecurity response component);<br>(f) 10 cents per tonne of the apples (the National Residue Survey component)                         |
| 2 | For:<br>(a) apples that are sold for processing (other than into fruit juice); or<br>(b) apples that are processed (other than into fruit juice);<br>the sum of the following components:<br>(c) \$4 per tonne of the apples (the marketing component);<br>(d) \$1.30 per tonne of the apples (the research and development component);<br>(e) 0.05 cents per kilogram of the apples (the biosecurity response component);<br>(f) 20 cents per tonne of the apples (the National Residue Survey component) |
| 3 | For all other apples, the sum of the following components:<br>(a) 1.03 cents per kilogram of the apples (the marketing component);<br>(b) 0.72 cents per kilogram of the apples (the research and development component);<br>(c) 0.02 cents per kilogram of the apples (the biosecurity activity component);<br>(d) 0.05 cents per kilogram of the apples (the biosecurity response component);<br>(e) 0.075 cents per kilogram of the apples (the National Residue Survey component)                      |
- 

### *Pears*

(2) The rate of the levy on pears is worked out using this table.

---

#### Apple and pear levy—pears

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Item	Rate of levy
------	--------------

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- |   |  |
|---|--|
| 1 | For:<br>(a) pears that are sold for processing into fruit juice; or<br>(b) pears that are processed into fruit juice;<br>the sum of the following components:<br>(c) \$2.25 per tonne of the pears (the marketing component);<br>(d) 60 cents per tonne of the pears (the research and development component);<br>(e) 0.05 cents per kilogram of the pears (the biosecurity response component); |
|---|--|
-

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Apples and pears **Division 4**

Clause ^AP4

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## Apple and pear levy—pears

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Item	Rate of levy
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	(f) 10 cents per tonne of the pears (the National Residue Survey component)
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2

For:

(a) pears that are sold for processing (other than into fruit juice); or

(b) pears that are processed (other than into fruit juice);

the sum of the following components:

(c) \$4.50 per tonne of the pears (the marketing component);

(d) \$1.20 per tonne of the pears (the research and development component);

(e) 0.05 cents per kilogram of the pears (the biosecurity response component);

(f) 20 cents per tonne of the pears (the National Residue Survey component)

---

3

For all other pears, the sum of the following components:

(a) 1.249 cents per kilogram of the pears (the marketing component);

(b) 0.775 cents per kilogram of the pears (the research and development component);

(c) 0.05 cents per kilogram of the pears (the biosecurity response component);

(d) 0.075 cents per kilogram of the pears (the National Residue Survey component)

---

## ^AP4 Levy payer

The levy on apples or pears is payable by the person who owns the apples or pears immediately after they are harvested.

## ^AP5 Application provision

Clause ^AP1 applies in relation to apples or pears that are sold or processed on or after 1 January 2025, whether the apples or pears are harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 5 Avocados

Clause ^AV1

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## Division 5—Avocados

### ^AV1 Imposition of avocado levy

- (1) Levy is imposed on avocados that are harvested in Australia and are:
  - (a) sold by the person who owns the avocados immediately after they are harvested; or
  - (b) processed by or for the person who owns the avocados immediately after they are harvested.
- (2) *Avocado* means a fruit of the species *Persea americana*.

### ^AV2 Exemptions from the levy

Levy is not imposed on avocados if:

- (a) the avocados are sold by a person by retail sale in a calendar year; and
- (b) the total amount of levy that the person would otherwise be liable to pay on avocados sold by the person by retail sale in that year is less than \$100.

### ^AV3 Rate of the levy

The rate of the levy on avocados is worked out using this table.

---

Avocado levy	
Item	Rate of levy
1	For: <ol style="list-style-type: none"><li>(a) avocados that are sold for processing; or</li><li>(b) avocados that are processed;</li></ol> the sum of the following components: <ol style="list-style-type: none"><li>(c) 1 cent per kilogram of the avocados (the research and development component);</li><li>(d) 0 cents per kilogram of the avocados (the biosecurity response component)</li></ol>
2	For all other avocados, the sum of the following components: <ol style="list-style-type: none"><li>(a) 4.5 cents per kilogram of the avocados (the marketing component);</li><li>(b) 2.9 cents per kilogram of the avocados (the research and development component);</li><li>(c) 0.1 cents per kilogram of the avocados (the biosecurity activity component);</li><li>(d) 0 cents per kilogram of the avocados (the biosecurity response component)</li></ol>

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### ^AV4 Levy payer

The levy on avocados is payable by the person who owns the avocados immediately after they are harvested.

### ^AV5 Application provision

Clause ^AV1 applies in relation to avocados that are sold or processed on or after 1 January 2025, whether the avocados are harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Bananas **Division 6**

Clause <sup>^</sup>BA1

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## Division 6—Bananas

### <sup>^</sup>BA1 Imposition of banana levy

- (1) Levy is imposed on bananas that are:
  - (a) harvested in Australia; and
  - (b) sold by the person who owns the bananas immediately after they are harvested.
- (2) *Banana* means a fruit of any species of the genus *Musa*.

### <sup>^</sup>BA2 Exemptions from the levy

#### *Retail sales*

- (1) Levy is not imposed on bananas if:
  - (a) the bananas are sold by a person by retail sale in a financial year; and
  - (b) the total amount of levy that the person would otherwise be liable to pay on bananas sold by the person by retail sale in that year is less than \$100.

#### *Sales for processing*

- (2) Levy is not imposed on bananas that are sold for processing.

### <sup>^</sup>BA3 Rate of the levy

The rate of the levy on bananas is worked out using this table.

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Banana levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 1.15 cents per kilogram of the bananas (the marketing component);</li><li>(b) 0.54 cents per kilogram of the bananas (the research and development component);</li><li>(c) 0.5 cents per kilogram of the bananas (the biosecurity activity component);</li><li>(d) 0 cents per kilogram of the bananas (the biosecurity response component)</li></ol>

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### <sup>^</sup>BA4 Levy payer

The levy on bananas is payable by the person who owns the bananas immediately after they are harvested.

### <sup>^</sup>BA5 Application provision

Clause <sup>^</sup>BA1 applies in relation to bananas that are sold on or after 1 July 2025, whether the bananas are harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 7 Cherries

Clause ^CH1

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## Division 7—Cherries

### ^CH1 Imposition of cherry levy

- (1) Levy is imposed on cherries that are:
  - (a) harvested in Australia; and
  - (b) sold by the person who owns the cherries immediately after they are harvested.
- (2) **Cherry** means a fruit of the species *Prunus avium*.

### ^CH2 Exemptions from the levy

Levy is not imposed on cherries that are sold for processing.

### ^CH3 Rate of the levy

The rate of the levy on cherries is worked out using this table.

---

Cherry levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 1 cent per kilogram of the cherries (the marketing component);</li><li>(b) 5 cents per kilogram of the cherries (the research and development component);</li><li>(c) 0.3 cents per kilogram of the cherries (the biosecurity activity component);</li><li>(d) 0.7 cents per kilogram of the cherries (the biosecurity response component)</li></ol>

---

### ^CH4 Levy payer

The levy on cherries is payable by the person who owns the cherries immediately after they are harvested.

### ^CH5 Application provision

Clause ^CH1 applies in relation to cherries that are sold on or after 1 April 2025, whether the cherries are harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Chestnuts **Division 8**

Clause <sup>^</sup>CHES1

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## Division 8—Chestnuts

### <sup>^</sup>CHES1 Imposition of chestnut levy

- (1) Levy is imposed on chestnuts that are harvested in Australia and are:
  - (a) sold by the person who owns the chestnuts immediately after they are harvested; or
  - (b) processed by or for the person who owns the chestnuts immediately after they are harvested.
- (2) *Chestnut* means a nut of the genus *Castanea*.

### <sup>^</sup>CHES2 Exemptions from the levy

Levy is not imposed on chestnuts if:

- (a) the chestnuts are sold by a person by retail sale in a financial year; and
- (b) the total quantity of chestnuts sold by the person by retail sale in that year is 500 kg or less.

### <sup>^</sup>CHES3 Rate of the levy

The rate of the levy on chestnuts is worked out using this table.

---

Chestnut levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) \$50 per tonne of the chestnuts (the marketing component);</li><li>(b) \$45 per tonne of the chestnuts (the research and development component);</li><li>(c) \$5 per tonne of the chestnuts (the biosecurity activity component);</li><li>(d) \$10 per tonne of the chestnuts (the biosecurity response component)</li></ol>

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### <sup>^</sup>CHES4 Levy payer

The levy on chestnuts is payable by the person who owns the chestnuts immediately after they are harvested.

### <sup>^</sup>CHES5 Application provision

Clause <sup>^</sup>CHES1 applies in relation to chestnuts that are sold or processed on or after 1 July 2025, whether the chestnuts are harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 9 Citrus

Clause <sup>^</sup>CI1

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## Division 9—Citrus

### <sup>^</sup>CI1 Imposition of citrus levy

- (1) Levy is imposed on citrus that is harvested in Australia and is:
  - (a) sold by the person who owns the citrus immediately after it is harvested; or
  - (b) processed by or for the person who owns the citrus immediately after it is harvested.
- (2) **Citrus** means a fruit of:
  - (a) any species of the genus *Citrus* or the genus *Fortunella*; or
  - (b) any hybrid between, or within, either of those genera;including the fruit of plants commonly known as calomindin, citrons, cumquats, grapefruit, lemons, limes, mandarins, oranges, pummellos (pomelos), seviles, tangelos, tangerines and tangors.

### <sup>^</sup>CI2 Exemptions from the levy

#### *Citrus sold for stockfeed*

- (1) Levy is not imposed on citrus that is sold for stockfeed.

#### *Threshold exemption*

- (2) Levy is not imposed on citrus that is sold by retail sale in a calendar year by, or that is processed in a calendar year by or for, the person who owns the citrus immediately after it is harvested if the sum of the following is 500 units or less:
  - (a) the total quantity of citrus so sold by that person in that year;
  - (b) the total quantity of citrus processed by or for that person in that year.
- (3) For the purposes of subclause (2):
  - (a) for citrus packed in citrus boxes—each citrus box is 1 unit; and
  - (b) for all other citrus:
    - (i) if the citrus is not grapefruit—each 20 kilograms of the citrus is 1 unit; or
    - (ii) if the citrus is grapefruit—each 16.67 kilograms of the grapefruit is 1 unit.
- (4) **Citrus box** means a container of a kind:
  - (a) ordinarily used in the Australian horticultural industry for packing citrus; and
  - (b) ordinarily known in that industry as a bushel box or 30 litre box.
- (5) Subclause (2) does not apply to citrus covered by subclause (1).

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Citrus **Division 9**

Clause <sup>^</sup>CI3

## <sup>^</sup>CI3 Rate of the levy

### *Oranges*

(1) The rate of the levy on oranges is worked out using this table.

<b>Citrus levy—oranges</b>	
<b>Item</b>	<b>Rate of levy</b>
1	For oranges packed in citrus boxes, the sum of the following components: (a) 1.5 cents per box (the marketing component); (b) 6.40 cents per box (the research and development component); (c) 0.60 cents per box (the biosecurity activity component); (d) 2.1 cents per box (the biosecurity response component); (e) 0 cents per box (the National Residue Survey component)
2	For oranges packed in containers that are not citrus boxes, the sum of the following components: (a) 1.5 cents per 20 kilograms of the oranges (the marketing component); (b) 6.40 cents per 20 kilograms of the oranges (the research and development component); (c) 0.60 cents per 20 kilograms of the oranges (the biosecurity activity component); (d) 2.1 cents per 20 kilograms of the oranges (the biosecurity response component); (e) 0 cents per 20 kilograms of the oranges (the National Residue Survey component)
3	For all other oranges, the sum of the following components: (a) 75 cents per tonne of the oranges (the marketing component); (b) \$3.20 per tonne of the oranges (the research and development component); (c) 30 cents per tonne of the oranges (the biosecurity activity component); (d) \$1.05 per tonne of the oranges (the biosecurity response component); (e) 0 cents per tonne of the oranges (the National Residue Survey component)

### *Other citrus*

(2) The rate of the levy on other citrus is worked out using this table.

<b>Citrus levy—other citrus</b>	
<b>Item</b>	<b>Rate of levy</b>
1	For other citrus packed in citrus boxes, the sum of the following components: (a) 6.40 cents per box (the research and development component); (b) 0.60 cents per box (the biosecurity activity component); (c) 2.1 cents per box (the biosecurity response component); (d) 0 cents per box (the National Residue Survey component)
2	For other citrus packed in containers that are not citrus boxes: (a) for grapefruit—the sum of the following components: (i) 6.40 cents per 16.67 kilograms of the grapefruit (the research and development component); (ii) 0.60 cents per 16.67 kilograms of the grapefruit (the biosecurity activity component);

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 9 Citrus

Clause ^CI4

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## Citrus levy—other citrus

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Item	Rate of levy
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(iii) 2.1 cents per 16.67 kilograms of the grapefruit (the biosecurity response component);

(iv) 0 cents per 16.67 kilograms of the grapefruit (the National Residue Survey component); or

(b) for other citrus—the sum of the following components:

(i) 6.40 cents per 20 kilograms of the other citrus (the research and development component);

(ii) 0.60 cents per 20 kilograms of the other citrus (the biosecurity activity component);

(iii) 2.1 cents per 20 kilograms of the other citrus (the biosecurity response component);

(iv) 0 cents per 20 kilograms of the other citrus (the National Residue Survey component)

---

3 For all other citrus, the sum of the following components:

(a) \$3.20 per tonne of the other citrus (the research and development component);

(b) 30 cents per tonne of the other citrus (the biosecurity activity component);

(c) \$1.05 per tonne of the other citrus (the biosecurity response component);

(d) 0 cents per tonne of the other citrus (the National Residue Survey component)

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### *Definitions*

(3) **Orange** means a fruit of the species *Citrus sinensis*.

## **^CI4 Levy payer**

The levy on citrus is payable by the person who owns the citrus immediately after it is harvested.

## **^CI5 Application provision**

Clause ^CI1 applies in relation to citrus that is sold or processed on or after 1 January 2025, whether the citrus is harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Custard apples **Division 10**

Clause **^CUA1**

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## Division 10—Custard apples

### **^CUA1 Imposition of custard apple levy**

- (1) Levy is imposed on custard apples that are:
  - (a) harvested in Australia; and
  - (b) sold by the person who owns the custard apples immediately after they are harvested.
- (2) **Custard apple** means a fruit of:
  - (a) the species *Annona cherimola*, *Annona muricata*, *Annona reticulata* or *Annona squamosa*; or
  - (b) a hybrid between any of those species.

### **^CUA2 Exemptions from the levy**

- Levy is not imposed on custard apples that:
- (a) are sold by retail sale; or
  - (b) are sold for processing.

### **^CUA3 Rate of the levy**

- (1) The rate of the levy on custard apples is worked out using this table.

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<b>Custard apple levy</b>	
<b>Item</b>	<b>Rate of levy</b>
1	For custard apples packed in custard apple boxes, the sum of the following components: <ol style="list-style-type: none"><li>(a) 13 cents per box (the marketing component);</li><li>(b) 27 cents per box (the research and development component)</li></ol>
2	For custard apples packed in custard apple trays, the sum of the following components: <ol style="list-style-type: none"><li>(a) 13 cents per tray (the marketing component);</li><li>(b) 27 cents per tray (the research and development component)</li></ol>
3	For all other custard apples, the sum of the following components: <ol style="list-style-type: none"><li>(a) \$16 per tonne of the custard apples (the marketing component);</li><li>(b) \$34 per tonne of the custard apples (the research and development component)</li></ol>

---

- (2) **Custard apple box** means:
  - (a) a box of custard apples, being a box of a kind ordinarily used in the Australian horticultural industry for packing custard apples, unless paragraph (b) applies; or
  - (b) if the custard apples are packed in another kind of box—10 kilograms of custard apples.
- (3) **Custard apple tray** means:

# EXPOSURE DRAFT

**Schedule 2** Plants and plant products

**Part 3** Horticulture

**Division 10** Custard apples

Clause <sup>^</sup>CUA4

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- (a) a single layer tray of custard apples, being a tray of a kind ordinarily used in the Australian horticultural industry for packing custard apples, unless paragraph (b) applies; or
- (b) if the custard apples are packed in another kind of tray—7 kilograms of custard apples.

## <sup>^</sup>CUA4 Levy payer

The levy on custard apples is payable by the person who owns the custard apples immediately after they are harvested.

## <sup>^</sup>CUA5 Application provision

Clause <sup>^</sup>CUA1 applies in relation to custard apples that are sold on or after 1 January 2025, whether the custard apples are harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Dried tree fruit **Division 11**

Clause <sup>^</sup>DTF1

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## Division 11—Dried tree fruit

### <sup>^</sup>DTF1 Imposition of dried tree fruit levy

- (1) Levy is imposed on dried tree fruit, where the tree fruit is harvested in Australia and one of the following applies:
  - (a) the tree fruit is dried in Australia outside a packing house and the dried tree fruit is delivered to a packing house in Australia by or on behalf of the person who owns the tree fruit immediately after it is harvested;
  - (b) the tree fruit is delivered to a packing house in Australia by or on behalf of the person who owns the tree fruit immediately after it is harvested and the tree fruit is dried at the packing house;
  - (c) the dried tree fruit is sold by the person who owns the tree fruit immediately after it is harvested;
  - (d) the dried tree fruit is used by the person who owns the tree fruit immediately after it is harvested in the production of other goods.
- (2) **Tree fruit** means a fruit of:
  - (a) the genus *Pyrus*, commonly called pear; or
  - (b) the species *Prunus armeniaca*, commonly called apricot; or
  - (c) the species *Prunus persica*, commonly called peach or nectarine; or
  - (d) the species *Prunus domestica*, *Prunus salicina*, *Prunus besseyi*, *Prunus americana*, *Prunus nigra*, *Prunus munsoniana*, *Prunus insititia*, *Prunus cerasifera* or *Prunus spinosa*, commonly called plum; or
  - (e) a hybrid between any of the species covered by paragraph (b), (c) or (d).

Note: Nashi is an example of a fruit covered by paragraph (a) of this definition.

### <sup>^</sup>DTF2 Exemptions from the levy

#### *Prunes*

- (1) Levy is not imposed by clause <sup>^</sup>DTF1 on prunes.

Note: See Division 25 for the imposition of levy on prunes.

#### *Levy previously imposed*

- (2) Levy is not imposed by clause <sup>^</sup>DTF1 on particular dried tree fruit if levy under that clause has previously been imposed on the dried tree fruit.

### <sup>^</sup>DTF3 Rate of the levy

The rate of the levy on dried tree fruit is worked out using this table.

---

Dried tree fruit levy	
Item	Rate of levy
1	\$32 per tonne of the dried tree fruit (the research and development component)

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# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 11 Dried tree fruit

Clause ^DTF4

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## **^DTF4 Levy payer**

The levy on dried tree fruit is payable by the person who owns the tree fruit immediately after it is harvested.

## **^DTF5 Application provisions**

- (1) Paragraph ^DTF1(1)(a) applies in relation to dried tree fruit that is delivered to a packing house on or after 1 October 2025, whether the tree fruit is harvested or dried before, on or after that day.
- (2) Paragraph ^DTF1(1)(b) applies in relation to tree fruit that is dried on or after 1 October 2025, whether the tree fruit is harvested or delivered before, on or after that day.
- (3) Paragraph ^DTF1(1)(c) applies in relation to dried tree fruit that is sold on or after 1 October 2025, whether the tree fruit is harvested or dried before, on or after that day.
- (4) Paragraph ^DTF1(1)(d) applies in relation to dried tree fruit that is used on or after 1 October 2025, whether the tree fruit is harvested or dried before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Ginger **Division 12**

Clause <sup>^</sup>GI1

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## Division 12—Ginger

### <sup>^</sup>GI1 Imposition of ginger levy

- (1) Levy is imposed on ginger that is:
  - (a) grown in Australia; and
  - (b) sold by the grower.
- (2) *Ginger* means a rhizome of the species *Zingiber officinale*.

### <sup>^</sup>GI2 Exemptions from the levy

Levy is not imposed on ginger that is sold by retail sale.

### <sup>^</sup>GI3 Rate of the levy

The rate of the levy on ginger is worked out using this table.

---

Ginger levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 0.5% of the sale price of the ginger (the research and development component);</li><li>(b) 0% of the sale price of the ginger (the biosecurity response component)</li></ol>

---

Note: Section 22 of the Act has the effect that the reference to the sale price of ginger is taken not to include the net GST.

### <sup>^</sup>GI4 Levy payer

The levy on ginger is payable by the grower.

### <sup>^</sup>GI5 Application provision

Clause <sup>^</sup>GI1 applies in relation to ginger that is sold on or after 1 July 2025, whether the ginger is grown before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 13 Lychees

Clause ^LY1

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## Division 13—Lychees

### ^LY1 Imposition of lychee levy

- (1) Levy is imposed on lychees that are harvested in Australia and are:
  - (a) sold by the person who owns the lychees immediately after they are harvested; or
  - (b) processed by or for the person who owns the lychees immediately after they are harvested.
- (2) *Lychee* means a fruit of the species *Litchi chinensis*.

### ^LY2 Exemptions from the levy

Levy is not imposed on lychees if:

- (a) the lychees are sold by a person by retail sale in a financial year; and
- (b) the total amount of levy that the person would otherwise be liable to pay on lychees sold by the person by retail sale in that year is less than \$100.

### ^LY3 Rate of the levy

The rate of the levy on lychees is worked out using this table.

---

Lychee levy	
Item	Rate of levy
1	For: <ol style="list-style-type: none"><li>(a) lychees that are sold for processing; or</li><li>(b) lychees that are processed;</li></ol> 1 cent per kilogram of the lychees (the research and development component)
2	For all other lychees, the sum of the following components: <ol style="list-style-type: none"><li>(a) 2.5 cents per kilogram of the lychees (the marketing component);</li><li>(b) 5.5 cents per kilogram of the lychees (the research and development component)</li></ol>

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### ^LY4 Levy payer

The levy on lychees is payable by the person who owns the lychees immediately after they are harvested.

### ^LY5 Application provision

Clause ^LY1 applies in relation to lychees that are sold or processed on or after 1 July 2025, whether the lychees are harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Macadamia nuts **Division 14**

Clause <sup>^</sup>MN1

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## Division 14—Macadamia nuts

### <sup>^</sup>MN1 Imposition of macadamia nut levy

#### *Sale of macadamias in shell—main case*

- (1) Levy is imposed on macadamias in shell if:
  - (a) the macadamia nuts are harvested in Australia; and
  - (b) in relation to those nuts, a person dries a representative sample of the macadamias in shell to a moisture content of 1.5% and the kernels are then removed from the sample; and
  - (c) the macadamias in shell, from which the sample was taken, are sold by the person who owns the macadamia nuts immediately after they are harvested.

#### *Sale of macadamias in shell—other cases*

- (2) Levy is imposed on macadamias in shell if:
  - (a) the macadamia nuts are harvested in Australia; and
  - (b) the macadamias in shell are sold by the person who owns the macadamia nuts immediately after they are harvested; and
  - (c) subclause (1) does not apply in relation to the sale.

#### *Sale or processing of macadamia dried kernels*

- (3) Levy is imposed on macadamia dried kernels if:
  - (a) the macadamia nuts are harvested in Australia; and
  - (b) the macadamia dried kernels are:
    - (i) sold by the person who owns the macadamia nuts immediately after they are harvested; or
    - (ii) processed by or for the person who owns the macadamia nuts immediately after they are harvested.

#### *Definitions*

- (4) **Macadamia nut** means a nut of the genus *Macadamia*.
- (5) **Macadamia dried kernel** means a macadamia nut kernel that has been artificially partly dried.
- (6) **Macadamia in shell** means a macadamia nut after dehusking but before kernel extraction.
- (7) A **representative sample**, of macadamias in shell, is a sample that weighs at least 500 g and has a moisture content of 10%.

### <sup>^</sup>MN2 Exemptions from the levy

#### *Manufacture of macadamia oil*

- (1) Levy is not imposed on:
-

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 14 Macadamia nuts

Clause ^MN3

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- (a) macadamias in shell or macadamia dried kernels that are sold by the person who owns the macadamia nuts immediately after they are harvested for the manufacture of macadamia oil; or
- (b) macadamia dried kernels that are processed by or for the person who owns the macadamia nuts immediately after they are harvested in the manufacture of macadamia oil.

*Manufacture of goods that are not for human consumption*

- (2) Levy is not imposed on:
  - (a) macadamias in shell or macadamia dried kernels that are sold by the person who owns the macadamia nuts immediately after they are harvested for the manufacture of goods that are not for human consumption; or
  - (b) macadamia dried kernels that are processed by or for the person who owns the macadamia nuts immediately after they are harvested in the manufacture of goods that are not for human consumption.

*Threshold exemption*

- (3) Levy is not imposed on:
  - (a) macadamias in shell or macadamia dried kernels that are sold in a calendar year by the person who owns the macadamia nuts immediately after they are harvested; or
  - (b) macadamia dried kernels that are processed in a calendar year by or for the person who owns the macadamia nuts immediately after they are harvested;if the sum of the following amounts that the person would otherwise be liable to pay in relation to that year is less than \$120:
  - (c) levy under this Division;
  - (d) charge under Division 10 of Part 3 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024*.

## **^MN3 Rate of the levy**

*Sale of macadamias in shell—main case*

- (1) The rate of the levy imposed by subclause ^MN1(1) on macadamias in shell is worked out using this table.

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### **Macadamia nut levy**

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<b>Item</b>	<b>Rate of levy</b>
1	For macadamias in shell, the sum of the following components: <ul style="list-style-type: none"><li>(a) 16.01 cents multiplied by the number worked out under subclause (2) (the marketing component);</li><li>(b) 8.57 cents multiplied by the number worked out under subclause (2) (the research and development component);</li><li>(c) zero (the biosecurity response component);</li><li>(d) 0.63 cents multiplied by the number worked out under subclause (2) (the National</li></ul>

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# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Macadamia nuts **Division 14**

Clause <sup>^</sup>MN3

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**Macadamia nut levy**

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**Item    Rate of levy**

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Residue Survey component)

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- (2) For the purposes of subclause (1), the number is worked out by multiplying the quantity (in kilograms) of the macadamias in shell that are sold by the applicable percentage worked out using this method statement.

*Method statement*

- Step 1. Work out the weight (in kilograms) of the sample of the macadamias in shell.
- Step 2. After the sample has been dried to a moisture content of 1.5%, work out the weight (in kilograms) of the kernels after being removed from the sample.
- Step 3. Divide the result at step 2 by the result at step 1.
- Step 4. Express the result at step 3 as a percentage: the result is the applicable percentage.

Example: Assume 1,000 kg of macadamias in shell are sold.

Assume a sample of 600 g of macadamias in shell was taken.

After that sample is dried to a moisture content of 1.5%, assume the weight in kilograms of the kernels after being removed from the sample is 180 g.

The result at step 3 is 0.3 (180 g/600 g).

The applicable percentage at step 4 is 30% and the number worked out under subclause (2) is 300 (30% of 1,000).

The sum of the components referred to in subclause (1) is \$0.2521, so the rate of the levy on the sale of the macadamias in shell is \$75.63 (\$0.2521 multiplied by 300).

*Sale of macadamias in shell—other cases*

- (3) The rate of the levy imposed by subclause <sup>^</sup>MN1(2) on macadamias in shell is worked out using this table.

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**Macadamia nut levy**

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**Item    Rate of levy**

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- 1    The sum of the following components:
- (a) 8.005 cents per kilogram of the macadamias in shell (the marketing component);
- (b) 4.285 cents per kilogram of the macadamias in shell (the research and development component);
- (c) 0 cents per kilogram of the macadamias in shell (the biosecurity response component);
- (d) 0.315 cents per kilogram of the macadamias in shell (the National Residue Survey component)
-

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 14 Macadamia nuts

Clause ^MN4

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*Sale or processing of macadamia dried kernels*

- (4) The rate of the levy imposed by subclause ^MN1(3) on macadamia dried kernels is worked out using this table.

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## Macadamia nut levy

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Item	Rate of levy
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- |   |   |
|---|---|
| 1 | The sum of the following components: <ul style="list-style-type: none"><li>(a) 16.01 cents per kilogram of the kernels (the marketing component);</li><li>(b) 8.57 cents per kilogram of the kernels (the research and development component);</li><li>(c) 0 cents per kilogram of the kernels (the biosecurity response component);</li><li>(d) 0.63 cents per kilogram of the kernels (the National Residue Survey component)</li></ul> |
|---|---|
- 

## ^MN4 Levy payer

The levy on macadamias in shell or macadamia dried kernels is payable by the person who owns the macadamia nuts immediately after they are harvested.

## ^MN5 Application provision

Clause ^MN1 applies in relation to macadamias in shell that are sold, or macadamia dried kernels that are sold or processed, on or after 1 January 2025, whether the macadamia nuts are harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Mangoes **Division 15**

Clause **^MA1**

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## Division 15—Mangoes

### **^MA1 Imposition of mango levy**

- (1) Levy is imposed on mangoes that are:
  - (a) harvested in Australia; and
  - (b) sold by the person who owns the mangoes immediately after they are harvested.
- (2) *Mango* means a fruit of the species *Mangifera indica*.

### **^MA2 Exemptions from the levy**

#### *Retail sales*

- (1) Levy is not imposed on mangoes if:
  - (a) the mangoes are sold by a person by retail sale in a financial year; and
  - (b) the total amount of levy that the person would otherwise be liable to pay on mangoes sold by the person by retail sale in that year is less than \$100.

#### *Sales for processing*

- (2) Levy is not imposed on mangoes that are sold for processing.

### **^MA3 Rate of the levy**

The rate of the levy on mangoes is worked out using this table.

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<b>Mango levy</b>	
<b>Item</b>	<b>Rate of levy</b>
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 1 cent per kilogram of the mangoes (the marketing component);</li><li>(b) 0.75 cents per kilogram of the mangoes (the research and development component);</li><li>(c) 0.029 cents per kilogram of the mangoes (the biosecurity activity component);</li><li>(d) 0.114 cents per kilogram of the mangoes (the biosecurity response component)</li></ol>

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### **^MA4 Levy payer**

The levy on mangoes is payable by the person who owns the mangoes immediately after they are harvested.

### **^MA5 Application provision**

Clause **^MA1** applies in relation to mangoes that are sold on or after 1 July 2025, whether the mangoes are harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 16 Melons

Clause <sup>M1</sup>

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## Division 16—Melons

### <sup>M1</sup> Imposition of melon levy

- (1) Levy is imposed on melons that are harvested in Australia and are:
  - (a) sold by the person who owns the melons immediately after they are harvested; or
  - (b) processed by or for the person who owns the melons immediately after they are harvested.
- (2) **Melon** means a fruit of any of the following species or varieties:
  - (a) *Citrullus lanatus*, commonly called watermelon;
  - (b) *Cucumis melo*, commonly called rockmelon;
  - (c) *Cucumis melo* var. *cantalupensis*, commonly called charentais melon;
  - (d) *Cucumis melo* var. *inodorus*, commonly called honeydew or piel de sapo;
  - (e) *Cucumis melo* var. *makuwa*, commonly called Korean melon;
  - (f) *Cucumis melo* var. *reticulatus*, commonly called galia melon or hami melon;
  - (g) *Cucumis metuliferus*, commonly called horned melon.

### <sup>M2</sup> Exemptions from the levy

Levy is not imposed on melons if:

- (a) the melons are sold by a person by retail sale in a financial year; and
- (b) the total quantity of melons sold by the person by retail sale in that year is less than 20 tonnes.

### <sup>M3</sup> Rate of the levy

The rate of the levy on melons is worked out using this table.

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Melon levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 0.3 cents per kilogram of the melons (the research and development component);</li><li>(b) 0.1 cents per kilogram of the melons (the biosecurity activity component);</li><li>(c) 0 cents per kilogram of the melons (the biosecurity response component)</li></ol>

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### <sup>M4</sup> Levy payer

The levy on melons is payable by the person who owns the melons immediately after they are harvested.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Melons **Division 16**

Clause **^M5**

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## **^M5 Application provision**

Clause **^M1** applies in relation to melons that are sold or processed on or after 1 July 2025, whether the melons are harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 17 Nashi

Clause ^N1

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## Division 17—Nashi

### ^N1 Imposition of nashi levy

- (1) Levy is imposed on nashi that are harvested in Australia and are:
  - (a) sold by the person who owns the nashi immediately after they are harvested; or
  - (b) processed by or for the person who owns the nashi immediately after they are harvested.
- (2) *Nashi* means a fruit of the species *Pyrus pyrifolia*.

### ^N2 Exemptions from the levy

#### *Nashi sold for stockfeed*

- (1) Levy is not imposed by clause ^N1 on nashi that are sold for stockfeed.

#### *Dried nashi*

- (2) Levy is not imposed by clause ^N1 on the following:
  - (a) nashi that are sold for processing into dried nashi;
  - (b) nashi that are processed into dried nashi.

Note: Levy is imposed on dried tree fruit under Division 11.

#### *Nashi processed into canned fruit*

- (3) Levy is not imposed by clause ^N1 on the following:
  - (a) nashi that are sold for processing into canned fruit;
  - (b) nashi that are processed into canned fruit.

#### *Threshold exemption*

- (4) Levy is not imposed by clause ^N1 on nashi that are sold by retail sale in a calendar year by, or that are processed in a calendar year by or for, the person who owns the nashi immediately after they are harvested if the sum of the following is 9 tonnes or less:
  - (a) the total quantity of nashi so sold by that person in that year;
  - (b) the total quantity of nashi processed by or for that person in that year.
- (5) Subclause (4) does not apply to nashi covered by subclause (1), (2) or (3).

### ^N3 Rate of the levy

The rate of the levy on nashi is worked out using this table.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Nashi **Division 17**

Clause ^N4

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## Nashi levy

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Item	Rate of levy
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1	0 cents per kilogram of the nashi (the research and development component)
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### **^N4 Levy payer**

The levy on nashi is payable by the person who owns the nashi immediately after they are harvested.

### **^N5 Application provision**

Clause ^N1 applies in relation to nashi that are sold or processed on or after 1 January 2025, whether the nashi are harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 18 Olives

Clause <sup>^</sup>OL1

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## Division 18—Olives

### <sup>^</sup>OL1 Imposition of olive levy

- (1) Levy is imposed on olives that are:
  - (a) grown in Australia; and
  - (b) either:
    - (i) sold by the grower; or
    - (ii) processed by or for the grower.
- (2) *Olive* means a fruit of the species *Olea europaea*.

### <sup>^</sup>OL2 Exemptions from the levy

Levy is not imposed on olives that are sold by retail sale in a period of 12 months beginning on 1 October by the grower, or that are processed by the grower in that period, if the sum of the following is less than \$100:

- (a) the total amount of levy that the grower would otherwise be liable to pay on olives sold by the grower by retail sale in that period;
- (b) the total amount of levy that the grower would otherwise be liable to pay on olives processed by the grower in that period.

### <sup>^</sup>OL3 Rate of the levy

The rate of the levy on olives is worked out using this table.

---

Olive levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) \$3 per tonne of the olives (the research and development component);</li><li>(b) 10 cents per tonne of the olives (the biosecurity activity component);</li><li>(c) 0 cents per tonne of the olives (the biosecurity response component)</li></ol>

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### <sup>^</sup>OL4 Levy payer

The levy on olives is payable by the grower.

### <sup>^</sup>OL5 Application provision

Clause <sup>^</sup>OL1 applies in relation to olives that are sold or processed on or after 1 October 2025, whether the olives are grown before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Onions **Division 19**

Clause ^ON1

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## Division 19—Onions

### ^ON1 Imposition of onion levy

- (1) Levy is imposed on onions that are harvested in Australia and are:
  - (a) sold by the person who owns the onions immediately after they are harvested; or
  - (b) processed by or for the person who owns the onions immediately after they are harvested.
- (2) **Onion** means a bulb of the species *Allium cepa*, but does not include shallots (*Allium cepa* var. *aggregatum*).

### ^ON2 Rate of the levy

The rate of the levy on onions is worked out using this table.

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Onion levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) \$1 per tonne of the onions (the marketing component);</li><li>(b) \$2.90 per tonne of the onions (the research and development component);</li><li>(c) 10 cents per tonne of the onions (the biosecurity activity component);</li><li>(d) 0 cents per tonne of the onions (the biosecurity response component);</li><li>(e) 0 cents per tonne of the onions (the National Residue Survey component)</li></ol>

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### ^ON3 Levy payer

The levy on onions is payable by the person who owns the onions immediately after they are harvested.

### ^ON4 Application provision

Clause ^ON1 applies in relation to onions that are sold or processed on or after 1 January 2025, whether the onions are harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 20 Papaya

Clause ^PA1

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## Division 20—Papaya

### ^PA1 Imposition of papaya levy

- (1) Levy is imposed on papaya that is harvested in Australia and is:
  - (a) sold by the person who owns the papaya immediately after it is harvested;  
or
  - (b) processed by or for the person who owns the papaya immediately after it is harvested.
- (2) *Papaya* means a fruit of the species *Carica papaya*.

Note: Papaya is also known as pawpaw, papaw and paw paw.

### ^PA2 Exemptions from the levy

Levy is not imposed on papaya if:

- (a) the papaya is sold by a person by retail sale in a financial year; and
- (b) the total amount of levy that the person would otherwise be liable to pay on papaya sold by the person by retail sale in that year is less than \$50.

### ^PA3 Rate of the levy

The rate of the levy on papaya is worked out using this table.

---

Papaya levy	
Item	Rate of levy
1	For: <ol style="list-style-type: none"><li>(a) papaya that is sold for processing; or</li><li>(b) papaya that is processed;</li></ol> 0.25 cents per kilogram of the papaya (the research and development component)
2	For all other papaya, the sum of the following components: <ol style="list-style-type: none"><li>(a) 1 cent per kilogram of the papaya (the marketing component);</li><li>(b) 1 cent per kilogram of the papaya (the research and development component)</li></ol>

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### ^PA4 Levy payer

The levy on papaya is payable by the person who owns the papaya immediately after it is harvested.

### ^PA5 Application provision

Clause ^PA1 applies in relation to papaya that is sold or processed on or after 1 July 2025, whether the papaya is harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Passionfruit **Division 21**

Clause **^PAS1**

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## Division 21—Passionfruit

### **^PAS1 Imposition of passionfruit levy**

- (1) Levy is imposed on passionfruit that is harvested in Australia and is:
  - (a) sold by the person who owns the passionfruit immediately after it is harvested; or
  - (b) processed by or for the person who owns the passionfruit immediately after it is harvested.
- (2) **Passionfruit** means a fruit of the species *Passiflora edulis*, including *P. edulis* f. *flavicarpa*.

### **^PAS2 Exemptions from the levy**

Levy is not imposed on passionfruit if:

- (a) the passionfruit is sold by a person by retail sale in a financial year; and
- (b) the total amount of levy that the person would otherwise be liable to pay on passionfruit sold by the person by retail sale in that year is less than \$100.

### **^PAS3 Rate of the levy**

- (1) The rate of the levy on passionfruit is worked out using this table.

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<b>Passionfruit levy</b>	
<b>Item</b>	<b>Rate of levy</b>
1	For: <ol style="list-style-type: none"><li>(a) passionfruit that is sold for processing; or</li><li>(b) passionfruit that is processed;</li></ol> the sum of the following components: <ol style="list-style-type: none"><li>(c) 1.5 cents per kilogram of the passionfruit (the marketing component);</li><li>(d) 1.5 cents per kilogram of the passionfruit (the research and development component)</li></ol>
2	For other passionfruit that is packed in passionfruit cartons, the sum of the following components: <ol style="list-style-type: none"><li>(a) 20 cents per carton (the marketing component);</li><li>(b) 20 cents per carton (the research and development component)</li></ol>
3	For all other passionfruit, the sum of the following components: <ol style="list-style-type: none"><li>(a) 20 cents per 8 kilograms of the passionfruit (the marketing component);</li><li>(b) 20 cents per 8 kilograms of the passionfruit (the research and development component)</li></ol>

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- (2) **Passionfruit carton** means an 18 litre container of a kind ordinarily used in the Australian horticultural industry for packing passionfruit.

# EXPOSURE DRAFT

**Schedule 2** Plants and plant products

**Part 3** Horticulture

**Division 21** Passionfruit

Clause ^PAS4

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## **^PAS4 Levy payer**

The levy on passionfruit is payable by the person who owns the passionfruit immediately after it is harvested.

## **^PAS5 Application provision**

Clause ^PAS1 applies in relation to passionfruit that is sold or processed on or after 1 July 2025, whether the passionfruit is harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Persimmons **Division 22**

Clause <sup>^</sup>P1

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## Division 22—Persimmons

### <sup>^</sup>P1 Imposition of persimmon levy

- (1) Levy is imposed on persimmons that are harvested in Australia and are:
  - (a) sold by the person who owns the persimmons immediately after they are harvested; or
  - (b) processed by or for the person who owns the persimmons immediately after they are harvested.
- (2) *Persimmon* means a fruit of the species *Diospyros kaki*.

### <sup>^</sup>P2 Exemptions from the levy

Levy is not imposed on persimmons if:

- (a) the persimmons are sold by a person by retail sale in a financial year; and
- (b) the total amount of levy that the person would otherwise be liable to pay on persimmons sold by the person by retail sale in that year is less than \$100.

### <sup>^</sup>P3 Rate of the levy

The rate of the levy on persimmons is worked out using this table.

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Persimmon levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 2.5 cents per kilogram of the persimmons (the marketing component);</li><li>(b) 3.75 cents per kilogram of the persimmons (the research and development component)</li></ol>

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### <sup>^</sup>P4 Levy payer

The levy on persimmons is payable by the person who owns the persimmons immediately after they are harvested.

### <sup>^</sup>P5 Application provision

Clause <sup>^</sup>P1 applies in relation to persimmons that are sold or processed on or after 1 July 2025, whether the persimmons are harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 23 Pineapples

Clause <sup>^</sup>PI1

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## Division 23—Pineapples

### <sup>^</sup>PI1 Imposition of pineapple levy

- (1) Levy is imposed on pineapples that are harvested in Australia and are:
  - (a) sold by the person who owns the pineapples immediately after they are harvested; or
  - (b) processed by or for the person who owns the pineapples immediately after they are harvested.
- (2) *Pineapple* means a fruit of any species of the genus *Ananas*.

### <sup>^</sup>PI2 Exemptions from the levy

Levy is not imposed on pineapples if:

- (a) the pineapples are sold by a person by retail sale in a financial year; and
- (b) the total quantity of pineapples sold by the person by retail sale in that year is 30 tonnes or less.

### <sup>^</sup>PI3 Rate of the levy

The rate of the levy on pineapples is worked out using this table.

---

Pineapple levy	
Item	Rate of levy
1	For: <ol style="list-style-type: none"><li>(a) pineapples that are sold for processing; or</li><li>(b) pineapples that are processed;</li></ol> the sum of the following components: <ol style="list-style-type: none"><li>(c) \$1.90 per tonne of the pineapples (the research and development component);</li><li>(d) 10 cents per tonne of the pineapples (the biosecurity activity component);</li><li>(e) \$0 per tonne of the pineapples (the biosecurity response component)</li></ol>
2	For all other pineapples, the sum of the following components: <ol style="list-style-type: none"><li>(a) \$2 per tonne of the pineapples (the marketing component);</li><li>(b) \$2.90 per tonne of the pineapples (the research and development component);</li><li>(c) 10 cents per tonne of the pineapples (the biosecurity activity component);</li><li>(d) \$0 per tonne of the pineapples (the biosecurity response component)</li></ol>

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### <sup>^</sup>PI4 Levy payer

The levy on pineapples is payable by the person who owns the pineapples immediately after they are harvested.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Pineapples **Division 23**

Clause <sup>^</sup>PI5

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## <sup>^</sup>PI5 Application provision

Clause <sup>^</sup>PI1 applies in relation to pineapples that are sold or processed on or after 1 July 2025, whether the pineapples are harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 24 Potatoes

Clause ^PO1

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## Division 24—Potatoes

### ^PO1 Imposition of potato levy

#### *Sale of potatoes*

- (1) Levy is imposed on potatoes that are:
  - (a) harvested in Australia; and
  - (b) sold by the person who owns the potatoes immediately after they are harvested.

#### *Processing of potatoes*

- (2) Levy is imposed on potatoes that are:
  - (a) harvested in Australia; and
  - (b) processed at a processing establishment in Australia.

#### *Definitions*

- (3) **Potato** means a tuber of the species *Solanum tuberosum*.

### ^PO2 Exemptions from the levy

#### *Sale exemptions*

- (1) Levy is not imposed by subclause ^PO1(1) on potatoes that are sold for stockfeed.
- (2) Levy is not imposed by subclause ^PO1(1) on potatoes if:
  - (a) the potatoes are sold by a person by retail sale in a calendar year; and
  - (b) the total quantity of potatoes sold by the person by retail sale in that year is less than 100 tonnes.

#### *Processing exemptions*

- (3) Levy is not imposed by subclause ^PO1(2) on potatoes processed at a processing establishment if the business carried out at the establishment is not wholly or substantially a business of processing plant products.
- (4) Levy is not imposed by subclause ^PO1(2) on potatoes if:
  - (a) the potatoes are processed in a calendar year at a processing establishment in Australia; and
  - (b) the total quantity of potatoes processed at that establishment in that year is less than 100 tonnes.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Potatoes **Division 24**

Clause **^PO3**

---

## **^PO3 Rate of the levy**

### *Sale of potatoes*

- (1) The rate of the levy imposed by subclause ^PO1(1) on potatoes is worked out using this table.

---

#### **Potato levy**

---

<b>Item</b>	<b>Rate of levy</b>
-------------	---------------------

---

- |   |  |
|---|--|
| 1 | The sum of the following components: <ul style="list-style-type: none"><li>(a) 48 cents per tonne of the potatoes (the research and development component);</li><li>(b) 2 cents per tonne of the potatoes (the biosecurity activity component);</li><li>(c) 10 cents per tonne of the potatoes (the biosecurity response component);</li><li>(d) 0 cents per tonne of the potatoes (the National Residue Survey component)</li></ul> |
|---|--|
- 

### *Processing of potatoes*

- (2) The rate of the levy imposed by subclause ^PO1(2) on potatoes is worked out using this table.

---

#### **Potato levy**

---

<b>Item</b>	<b>Rate of levy</b>
-------------	---------------------

---

- |   |  |
|---|--|
| 1 | The sum of the following components: <ul style="list-style-type: none"><li>(a) 49 cents per tonne of the potatoes (the research and development component);</li><li>(b) 1 cent per tonne of the potatoes (the biosecurity activity component);</li><li>(c) 0 cents per tonne of the potatoes (the National Residue Survey component)</li></ul> |
|---|--|
- 

## **^PO4 Levy payer**

### *Sale of potatoes*

- (1) The levy imposed by subclause ^PO1(1) on potatoes is payable by the person who owns the potatoes immediately after they are harvested.

### *Processing of potatoes*

- (2) The levy imposed by subclause ^PO1(2) on potatoes is payable by the person who owns the potatoes at the time at which the potatoes begin to be processed.

## **^PO5 Application provision**

Clause ^PO1 applies in relation to potatoes that are sold or processed on or after 1 January 2025, whether the potatoes are harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 25 Prunes

Clause ^PR1

---

## Division 25—Prunes

### ^PR1 Imposition of prune levy

- (1) Levy is imposed on prunes, where the fruit is harvested in Australia and one of the following applies:
  - (a) the fruit is dried in Australia outside a packing house and the prunes are delivered to a packing house in Australia by or on behalf of the person who owns the fruit immediately after it is harvested;
  - (b) the fruit is delivered to a packing house in Australia by or on behalf of the person who owns the fruit immediately after it is harvested and the fruit is dried at the packing house;
  - (c) the prunes are sold by the person who owns the fruit immediately after it is harvested;
  - (d) the prunes are used by the person who owns the fruit immediately after it is harvested in the production of other goods.
- (2) **Prune** means a fruit of the species *Prunus domestica*, dried whole with the pit retained.

### ^PR2 Exemptions from the levy

Levy is not imposed by clause ^PR1 on particular prunes if levy under that clause has previously been imposed on the prunes.

### ^PR3 Rate of the levy

The rate of the levy on prunes is worked out using this table.

---

Prune levy	
Item	Rate of levy
1	\$13 per tonne of the prunes (the research and development component)

---

### ^PR4 Levy payer

The levy on prunes is payable by the person who owns the fruit immediately after it is harvested.

### ^PR5 Application provisions

- (1) Paragraph ^PR1(1)(a) applies in relation to prunes that are delivered to a packing house on or after 1 October 2025, whether the fruit is harvested or dried before, on or after that day.
- (2) Paragraph ^PR1(1)(b) applies in relation to fruit that is dried on or after 1 October 2025, whether the fruit is harvested or delivered before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Prunes **Division 25**

Clause **^PR5**

---

- (3) Paragraph **^PR1(1)(c)** applies in relation to prunes that are sold on or after 1 October 2025, whether the fruit is harvested or dried before, on or after that day.
- (4) Paragraph **^PR1(1)(d)** applies in relation to prunes that are used on or after 1 October 2025, whether the fruit is harvested or dried before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 26 Rubus (raspberry, blackberry etc.)

Clause ^RU1

---

## Division 26—Rubus (raspberry, blackberry etc.)

### ^RU1 Imposition of rubus levy

- (1) Levy is imposed on rubus that is:
  - (a) harvested in Australia; and
  - (b) sold by the person who owns the rubus immediately after it is harvested.
- (2) **Rubus** means a fruit of:
  - (a) any species of the genus *Rubus*; or
  - (b) any hybrid within that genus.

Note: Rubus includes raspberries, blackberries and hybrid brambles such as silvanberries, boysenberries, loganberries, youngberries and marionberries but does not include strawberries, blueberries or a fruit of any species of the genus *Ribes* such as gooseberries, red currants, black currants and white currants.

### ^RU2 Exemptions from the levy

Levy is not imposed on rubus that:

- (a) is sold by retail sale; or
- (b) is sold for processing.

### ^RU3 Rate of the levy

The rate of the levy on rubus is worked out using this table.

---

Rubus levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 0 cents per kilogram of the rubus (the marketing component);</li><li>(b) 2 cents per kilogram of the rubus (the research and development component);</li><li>(c) 2 cents per kilogram of the rubus (the biosecurity activity component)</li></ol>

---

### ^RU4 Levy payer

The levy on rubus is payable by the person who owns the rubus immediately after it is harvested.

### ^RU5 Application provision

Clause ^RU1 applies in relation to rubus that is sold on or after 1 July 2025, whether the rubus is harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Stone fruit **Division 27**

Clause <sup>^</sup>ST1

## Division 27—Stone fruit

### <sup>^</sup>ST1 Imposition of stone fruit levy

- (1) Levy is imposed on stone fruit that is harvested in Australia and is:
  - (a) sold by the person who owns the stone fruit immediately after it is harvested; or
  - (b) processed by or for the person who owns the stone fruit immediately after it is harvested.
- (2) *Stone fruit* means a fruit of:
  - (a) any of the following species:
    - (i) *Prunus domestica*, *Prunus salicina*, *Prunus besseyi*, *Prunus americana*, *Prunus nigra*, *Prunus munsoniana*, *Prunus insititia*, *Prunus cerasifera* or *Prunus spinosa*, commonly called plum;
    - (ii) *Prunus armeniaca*, commonly called apricot;
    - (iii) *Prunus persica*, commonly called nectarine or peach; or
  - (b) a hybrid between any of those species.

### <sup>^</sup>ST2 Exemptions from the levy

#### *Stone fruit sold for processing*

- (1) Levy is not imposed by clause <sup>^</sup>ST1 on stone fruit that is sold for processing.

Note: If the stone fruit is sold for processing into dried fruit, levy is imposed on dried tree fruit under Division 11 and levy is imposed on prunes under Division 25.

#### *Dried fruit*

- (2) Levy is not imposed by clause <sup>^</sup>ST1 on stone fruit that is processed into dried fruit.

Note: Levy is imposed on dried tree fruit under Division 11 and levy is imposed on prunes under Division 25.

### <sup>^</sup>ST3 Rate of the levy

The rate of the levy on stone fruit is worked out using this table.

Stone fruit levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 0 cents per kilogram of the stone fruit (the marketing component);</li><li>(b) 0.98 cents per kilogram of the stone fruit (the research and development component);</li><li>(c) 0.02 cents per kilogram of the stone fruit (the biosecurity activity component);</li><li>(d) 0 cents per kilogram of the stone fruit (the biosecurity response component);</li><li>(e) 0 cents per kilogram of the stone fruit (the National Residue Survey component)</li></ol>

# EXPOSURE DRAFT

**Schedule 2** Plants and plant products

**Part 3** Horticulture

**Division 27** Stone fruit

Clause ^ST4

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## **^ST4 Levy payer**

The levy on stone fruit is payable by the person who owns the stone fruit immediately after it is harvested.

## **^ST5 Application provision**

Clause ^ST1 applies in relation to stone fruit that is sold or processed on or after 1 July 2025, whether the stone fruit is harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Strawberries **Division 28**

Clause **^STR1**

---

## Division 28—Strawberries

### **^STR1 Imposition of strawberry runner levy**

- (1) Levy is imposed on strawberry runners that are:
- (a) purchased by a person (whether from a person who carries on operations in or outside Australia); and
  - (b) purchased for use in the commercial production of strawberries in Australia.

Note: For when strawberry runners are purchased, see clause **^STR4**.

- (2) **Strawberry runner** means:
- (a) a daughter plant originating at a node on the stolon of a mother plant of the species *Fragaria X Ananassa*; or
  - (b) a plant produced by tissue culture to propagate the species *Fragaria X Ananassa*.
- (3) **Strawberry** means a fruit of the species *Fragaria X Ananassa*.

### **^STR2 Rate of the levy**

- (1) The rate of the levy on strawberry runners is worked out using this table.

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#### **Strawberry runner levy**

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<b>Item</b>	<b>Rate of levy</b>
-------------	---------------------

---

- |   |   |
|---|---|
| 1 | The sum of the following components: <ul style="list-style-type: none"><li>(a) \$7.87 multiplied by the number worked out under subclause (2) (the research and development component);</li><li>(b) 13 cents multiplied by the number worked out under subclause (2) (the biosecurity activity component);</li><li>(c) 0 cents multiplied by the number worked out under subclause (2) (the biosecurity response component)</li></ul> |
|---|---|
- 

- (2) The number is:
- (a) if the number of strawberry runners purchased is 1,000 or more—the number of runners purchased divided by 1,000 and rounded up, if necessary, to the nearest whole number; or
  - (b) if the number of strawberry runners purchased is less than 1,000—1.

Example 1: Assume 10,000 strawberry runners are purchased for use in the production of strawberries. Since the number of runners purchased is a multiple of 1,000, the relevant number is 10 (10,000 divided by 1,000 with no rounding up required). The rate is \$78.70 (\$7.87 x 10) + \$1.30 (13 cents x 10) = \$80.

Example 2: Assume 4,800 strawberry runners are purchased for use in the production of strawberries. Since the number of runners purchased is more than 1,000 but not a multiple of 1,000, the relevant number is 5 (4,800 divided by 1,000, which is 4.8 and rounded up to 5). The rate is \$39.35 (\$7.87 x 5) + 65 cents (13 cents x 5) = \$40.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 28 Strawberries

Clause ^STR3

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Example 3: Assume 800 strawberry runners are purchased for use in the production of strawberries. Since the number of runners purchased is less than 1,000, the relevant number is 1. The rate is \$7.87 ( $\$7.87 \times 1$ ) + 13 cents ( $13 \text{ cents} \times 1$ ) = \$8.

## **^STR3 Levy payer**

The levy on strawberry runners is payable by the person who purchased the strawberry runners.

## **^STR4 When are strawberry runners purchased?**

For the purpose of this Division, strawberry runners are taken to be purchased when the purchase price is paid in full.

## **^STR5 Application provision**

Clause ^STR1 applies in relation to strawberry runners that are purchased on or after 1 July 2025.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Sweet potatoes **Division 29**

Clause <sup>^</sup>SP1

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## Division 29—Sweet potatoes

### <sup>^</sup>SP1 Imposition of sweet potato levy

- (1) Levy is imposed on sweet potatoes that are harvested in Australia and are:
  - (a) sold by the person who owns the sweet potatoes immediately after they are harvested; or
  - (b) processed by or for the person who owns the sweet potatoes immediately after they are harvested.
- (2) *Sweet potato* means the starchy, storage roots of the species known as *Ipomoea batatas*.

### <sup>^</sup>SP2 Rate of the levy

- (1) The rate of the levy on sweet potatoes is worked out using this table.

---

Sweet potato levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 1% of the value of the sweet potatoes (the marketing component);</li><li>(b) 0.485% of the value of the sweet potatoes (the research and development component);</li><li>(c) 0.0150% of the value of the sweet potatoes (the biosecurity activity component);</li><li>(d) 0% of the value of the sweet potatoes (the biosecurity response component)</li></ol>

---

#### *Value of sweet potatoes*

- (2) The *value* of sweet potatoes is:
  - (a) for sweet potatoes that are sold—the sale price of the sweet potatoes, excluding handling, storage and transport costs; or
  - (b) for sweet potatoes that are processed—the market value of the sweet potatoes on the day the sweet potatoes begin to be processed.

Note: Section 22 of the Act has the effect that the reference to the sale price of sweet potatoes is taken not to include the net GST.

### <sup>^</sup>SP3 Levy payer

The levy on sweet potatoes is payable by the person who owns the sweet potatoes immediately after they are harvested.

### <sup>^</sup>SP4 Application provision

Clause <sup>^</sup>SP1 applies in relation to sweet potatoes that are sold or processed on or after 1 July 2025, whether the sweet potatoes are harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 30 Vegetables

Clause <sup>^</sup>VEG1

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## Division 30—Vegetables

### <sup>^</sup>VEG1 Imposition of vegetable levy

- (1) Levy is imposed on vegetables that are harvested in Australia and are:
  - (a) sold by the person who owns the vegetables immediately after they are harvested; or
  - (b) processed by or for the person who owns the vegetables immediately after they are harvested.
- (2) Without limiting subclause (1), that subclause applies to shallots (*Allium cepa* var. *aggregatum*) and parsley (*Petroselinum crispum*).
- (3) Subclause (1) does not apply to the following:
  - (a) other herbs;
  - (b) asparagus (*Asparagus officinalis*);
  - (c) garlic (*Allium sativum*);
  - (d) onions;
  - (e) melons;
  - (f) potatoes;
  - (g) seed sprouts;
  - (h) sweet potatoes;
  - (i) tomatoes (*Solanum lycopersicum*).

Note: **Melon** is defined by clause <sup>^</sup>M1 of this Schedule to cover certain species or varieties, such as watermelon, rockmelon and honeydew. These are not covered by subclause (1) of this clause.

However, other species or varieties of melon, such as pumpkin and cucumber, may be covered by subclause (1) of this clause.

### <sup>^</sup>VEG2 Rate of the levy

- (1) The rate of the levy on vegetables is worked out using this table.

---

Vegetable levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 0.485% of the value of the vegetables (the research and development component);</li><li>(b) 0.0150% of the value of the vegetables (the biosecurity activity component);</li><li>(c) 0.01% of the value of the vegetables (the biosecurity response component)</li></ol>

---

*Value of vegetables*

- (2) The **value** of vegetables is:
  - (a) for vegetables that are sold—the sale price of the vegetables, excluding handling, storage and transport costs; or

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Vegetables **Division 30**

Clause **^VEG3**

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- (b) for vegetables that are processed—the market value of the vegetables on the day the vegetables begin to be processed.

Note: Section 22 of the Act has the effect that the reference to the sale price of vegetables is taken not to include the net GST.

## **^VEG3 Levy payer**

The levy on vegetables is payable by the person who owns the vegetables immediately after they are harvested.

## **^VEG4 Application provision**

Clause **^VEG1** applies in relation to vegetables that are sold or processed on or after 1 July 2025, whether the vegetables are harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 4 Viticulture

Division 1 Introduction

Clause ^SO9

---

## Part 4—Viticulture

### Division 1—Introduction

#### ^SO9 Simplified outline of this Part

There are 4 viticulture levies.

First, table grapes levy is imposed on table grapes that are harvested in Australia and sold.

Second, dried grapes levy is imposed on dried grapes if:

- (a) the grapes were grown and dried in Australia and the dried grapes delivered to a packing house in Australia, sold or used in the production of other goods; or
- (b) the grapes were grown in Australia and then dried at a packing house in Australia.

Third, grapes research levy is imposed on fresh grapes, dried grapes or grape juice delivered to a processing establishment in Australia.

Fourth, wine grapes levy is imposed on fresh grapes, dried grapes or grape juice used at a winery in Australia in wine-making.

There are levy exemptions for the first 3 levies.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Viticulture **Part 4**

Table grapes levy **Division 2**

Clause ^TG1

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## Division 2—Table grapes levy

### ^TG1 Imposition of table grapes levy

Levy is imposed on table grapes that are:

- (a) harvested in Australia; and
- (b) sold by the person who owns the grapes immediately after they are harvested.

### ^TG2 Exemptions from the levy

Levy is not imposed by clause ^TG1 on table grapes if:

- (a) the grapes are sold by a person by retail sale in a financial year; and
- (b) the total quantity of table grapes sold by the person by retail sale in that year is 5,000 kilograms or less.

### ^TG3 Rate of the levy

The rate of the levy imposed by clause ^TG1 on table grapes is worked out using this table.

---

#### Table grapes levy

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Item	Rate of levy
1	The sum of the following components: <ul style="list-style-type: none"><li>(a) 0.5 cents per kilogram of the grapes (the marketing component);</li><li>(b) 0.5 cents per kilogram of the grapes (the research and development component);</li><li>(c) 0 cents per kilogram of the grapes (the biosecurity response component);</li><li>(d) 0 cents per kilogram of the grapes (the National Residue Survey component)</li></ul>

---

### ^TG4 Levy payer

The levy imposed by clause ^TG1 on table grapes is payable by the person who owns the grapes immediately after they are harvested.

### ^TG5 Application provision

Clause ^TG1 applies in relation to table grapes that are sold on or after 1 July 2025, whether the grapes are harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 4 Viticulture

Division 3 Dried grapes levy

Clause ^DG1

---

## Division 3—Dried grapes levy

### ^DG1 Imposition of dried grapes levy

Levy is imposed on dried grapes, where the grapes are grown in Australia and one of the following applies:

- (a) the grapes are dried in Australia outside a packing house and the dried grapes are delivered to a packing house in Australia by or on behalf of the grower of the grapes;
- (b) the grapes are delivered to a packing house in Australia by or on behalf of the grower of the grapes and the grapes are dried at the packing house;
- (c) the dried grapes are sold by the grower of the grapes;
- (d) the dried grapes are used by the grower of the grapes in the production of other goods.

### ^DG2 Exemptions from the levy

Levy is not imposed by clause ^DG1 on particular dried grapes if levy under that clause has previously been imposed on the dried grapes.

### ^DG3 Rate of the levy

The rate of the levy imposed by clause ^DG1 on dried grapes is worked out using this table.

---

Dried grapes levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) \$7 per tonne of the dried grapes (the marketing component);</li><li>(b) \$11 per tonne of the dried grapes (the research and development component);</li><li>(c) \$1 per tonne of the dried grapes (the biosecurity activity component);</li><li>(d) \$0 per tonne of the dried grapes (the biosecurity response component)</li></ol>

---

### ^DG4 Levy payer

The levy imposed by clause ^DG1 on dried grapes is payable by the grower of the grapes.

### ^DG5 Application provisions

- (1) Paragraph ^DG1(a) applies in relation to dried grapes that are delivered to a packing house on or after 1 January 2025, whether the grapes are grown or dried before, on or after that day.
- (2) Paragraph ^DG1(b) applies in relation to grapes that are dried on or after 1 January 2025, whether the grapes are grown or delivered before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Viticulture **Part 4**

Dried grapes levy **Division 3**

Clause <sup>^</sup>DG5

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- (3) Paragraph <sup>^</sup>DG1(c) applies in relation to dried grapes that are sold on or after 1 January 2025, whether the grapes are grown or dried before, on or after that day.
- (4) Paragraph <sup>^</sup>DG1(d) applies in relation to dried grapes that are used on or after 1 January 2025, whether the grapes are grown or dried before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 4 Viticulture

Division 4 Grapes research levy

Clause ^GR1

---

## Division 4—Grapes research levy

### ^GR1 Imposition of grapes research levy

Levy is imposed on:

- (a) fresh grapes that are grown in Australia and delivered to a processing establishment in Australia; or
- (b) dried grapes, where the grapes were grown and dried in Australia and the dried grapes then delivered to a processing establishment in Australia; or
- (c) grape juice that is delivered to a processing establishment in Australia.

### ^GR2 Exemptions from the levy

#### *Threshold exemption*

- (1) Levy is not imposed by clause ^GR1 on fresh grapes, dried grapes or grape juice delivered to a processing establishment in Australia in a financial year if the sum of the following is less than 20 tonnes:
  - (a) the total quantity of fresh grapes processed at that establishment in that year;
  - (b) in relation to each quantity of dried grapes processed at that establishment in that year—the fresh grape equivalent of those dried grapes;
  - (c) in relation to each quantity of grape juice processed at that establishment in that year—the fresh grape equivalent of that grape juice.

Note: See section ^5 of this instrument for the definition of *fresh grape equivalent*.

#### *Other levy is imposed*

- (2) Levy is not imposed by clause ^GR1 on dried grapes if levy is imposed on those grapes under Division 3 of this Part.

#### *Grape juice exemption*

- (3) Levy is not imposed by clause ^GR1 on grape juice that is delivered to a processing establishment in a financial year if the grape juice was concentrated or extracted at:
  - (a) another processing establishment; or
  - (b) premises where the principal activity carried on during that year was the processing of fresh grapes, dried grapes or grape juice.

### ^GR3 Rate of the levy

The rate of the levy imposed by clause ^GR1 on fresh grapes, dried grapes or grape juice delivered to a processing establishment is worked out using this table.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Viticulture **Part 4**

Grapes research levy **Division 4**

Clause <sup>^</sup>GR4

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## Grapes research levy

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Item	Rate of levy
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- |   |  |
|---|--|
| 1 | For fresh grapes, the sum of the following components:<br>(a) \$1.984 per tonne of the fresh grapes (the research and development component);<br>(b) 1.6 cents per tonne of the fresh grapes (the biosecurity activity component);<br>(c) 0 cents per tonne of the fresh grapes (the biosecurity response component)   |
| 2 | For dried grapes, the sum of the following components:<br>(a) \$1.984 per tonne of the fresh grape equivalent of the dried grapes (the research and development component);<br>(b) 1.6 cents per tonne of the fresh grape equivalent of the dried grapes (the biosecurity activity component);<br>(c) 0 cents per tonne of the fresh grape equivalent of the dried grapes (the biosecurity response component) |
| 3 | For grape juice, the sum of the following components:<br>(a) \$1.984 per tonne of the fresh grape equivalent of the grape juice (the research and development component);<br>(b) 1.6 cents per tonne of the fresh grape equivalent of the grape juice (the biosecurity activity component);<br>(c) 0 cents per tonne of the fresh grape equivalent of the grape juice (the biosecurity response component)     |
- 

Note: See section <sup>^</sup>5 of this instrument for the definition of *fresh grape equivalent*.

## <sup>^</sup>GR4 Levy payer

The levy imposed by clause <sup>^</sup>GR1 on fresh grapes, dried grapes or grape juice delivered to a processing establishment is payable by the person who owns the fresh grapes, dried grapes or grape juice immediately before the delivery.

## <sup>^</sup>GR5 Application provisions

- (1) Paragraph <sup>^</sup>GR1(a) applies in relation to fresh grapes that are delivered to a processing establishment on or after 1 July 2025, whether the grapes are grown before, on or after that day.
- (2) Paragraph <sup>^</sup>GR1(b) applies in relation to dried grapes that are delivered to a processing establishment on or after 1 July 2025, whether the grapes are grown or dried before, on or after that day.
- (3) Paragraph <sup>^</sup>GR1(c) applies in relation to grape juice that is delivered to a processing establishment on or after 1 July 2025, whether the grape juice is produced before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 4 Viticulture

Division 5 Wine grapes levy

Clause ^WG1

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## Division 5—Wine grapes levy

### ^WG1 Imposition of wine grapes levy

- (1) Levy is imposed on the following:
- (a) fresh grapes that are grown in Australia and used at a winery in Australia in wine-making;
  - (b) dried grapes, where the grapes were grown and dried in Australia and the dried grapes used at a winery in Australia in wine-making;
  - (c) grape juice that is used at a winery in Australia in wine-making.

#### *Definitions*

- (2) **Wine-making** means:
- (a) a step in the manufacture of wine (including wine used, or intended for use, in the manufacture of brandy); or
  - (b) a step in the production of grape spirit suitable for the fortifying of wine or the manufacture of brandy; or
  - (c) the addition of single-strength grape juice or concentrated grape juice to wine;
- but does not include:
- (d) the extraction of juice from grapes; or
  - (e) the concentration of grape juice.
- (3) Premises are a **winery** during a financial year if the sum of the following is at least 5 tonnes during that year or either of the last 2 financial years:
- (a) the total quantity of fresh grapes used in wine-making at the premises;
  - (b) in relation to each quantity of dried grapes used in wine-making at the premises—the fresh grape equivalent of those dried grapes;
  - (c) in relation to each quantity of grape juice used in wine-making at the premises—the fresh grape equivalent of that grape juice.

Note: See section ^5 of this instrument for the definition of **fresh grape equivalent**.

### ^WG2 Rate of the levy

- (1) The rate of the levy imposed by clause ^WG1 on fresh grapes, dried grapes or grape juice used at a winery in a financial year in wine-making is worked out using this table.

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#### Wine grapes levy

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Item	Rate of levy
1	For fresh grapes, the sum of the following components: <ul style="list-style-type: none"><li>(a) the amount worked out under subclause (2) (the marketing component);</li><li>(b) \$4.976 per tonne of the fresh grapes (the research and development component);</li><li>(c) 2.4 cents per tonne of the fresh grapes (the biosecurity activity component);</li><li>(d) 0 cents per tonne of the fresh grapes (the biosecurity response component)</li></ul>

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# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Viticulture **Part 4**

Wine grapes levy **Division 5**

Clause ^WG2

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## Wine grapes levy

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Item	Rate of levy
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- |   |  |
|---|--|
| 2 | For dried grapes, the sum of the following components:<br>(a) the amount worked out under subclause (3) (the marketing component);<br>(b) \$4.976 per tonne of the fresh grape equivalent of the dried grapes (the research and development component);<br>(c) 2.4 cents per tonne of the fresh grape equivalent of the dried grapes (the biosecurity activity component);<br>(d) 0 cents per tonne of the fresh grape equivalent of the dried grapes (the biosecurity response component) |
| 3 | For grape juice, the sum of the following components:<br>(a) the amount worked out under subclause (4) (the marketing component);<br>(b) \$4.976 per tonne of the fresh grape equivalent of the grape juice (the research and development component);<br>(c) 2.4 cents per tonne of the fresh grape equivalent of the grape juice (the biosecurity activity component);<br>(d) 0 cents per tonne of the fresh grape equivalent of the grape juice (the biosecurity response component)     |
- 

### *Marketing component*

- (2) For the purposes of item 1 of the table in subclause (1), the amount is worked out using this table.

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## Marketing component

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Item	If the total quantity, in tonnes, of fresh grapes used at the winery in the year is:	The amount is:
1	Not more than 10	\$200
2	More than 10 but not more than 3,000	\$180 + \$4.20 for each tonne
3	More than 3,000 but not more than 6,000	\$12,780 + \$3.80 for each tonne over 3,000 tonnes
4	More than 6,000 but not more than 9,000	\$24,180 + \$2 for each tonne over 6,000 tonnes
5	More than 9,000 but not more than 12,000	\$30,180 + \$1.30 for each tonne over 9,000 tonnes
6	More than 12,000 but not more than 20,000	\$34,080 + \$0.60 for each tonne over 12,000 tonnes
7	More than 20,000 but not more than 40,000	\$38,880 + \$0.50 for each tonne over 20,000 tonnes
8	More than 40,000	\$48,880 + \$0.40 for each tonne over 40,000 tonnes

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- (3) For the purposes of item 2 of the table in subclause (1), the amount is worked out using this table.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 4 Viticulture

Division 5 Wine grapes levy

Clause ^WG2

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**Marketing component**

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<b>Item</b>	<b>If the total quantity, in tonnes, of the fresh grape equivalent of the dried grapes used at the winery in the year is:</b>	<b>The amount is:</b>
1	Not more than 10	\$200
2	More than 10 but not more than 3,000	\$180 + \$4.20 for each tonne
3	More than 3,000 but not more than 6,000	\$12,780 + \$3.80 for each tonne over 3,000 tonnes
4	More than 6,000 but not more than 9,000	\$24,180 + \$2 for each tonne over 6,000 tonnes
5	More than 9,000 but not more than 12,000	\$30,180 + \$1.30 for each tonne over 9,000 tonnes
6	More than 12,000 but not more than 20,000	\$34,080 + \$0.60 for each tonne over 12,000 tonnes
7	More than 20,000 but not more than 40,000	\$38,880 + \$0.50 for each tonne over 20,000 tonnes
8	More than 40,000	\$48,880 + \$0.40 for each tonne over 40,000 tonnes

(4) For the purposes of item 3 of the table in subclause (1), the amount is worked out using this table.

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**Marketing component**

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<b>Item</b>	<b>If the total quantity, in tonnes, of the fresh grape equivalent of the grape juice used at the winery in the year is:</b>	<b>The amount is:</b>
1	Not more than 10	\$200
2	More than 10 but not more than 3,000	\$180 + \$4.20 for each tonne
3	More than 3,000 but not more than 6,000	\$12,780 + \$3.80 for each tonne over 3,000 tonnes
4	More than 6,000 but not more than 9,000	\$24,180 + \$2 for each tonne over 6,000 tonnes
5	More than 9,000 but not more than 12,000	\$30,180 + \$1.30 for each tonne over 9,000 tonnes
6	More than 12,000 but not more than 20,000	\$34,080 + \$0.60 for each tonne over 12,000 tonnes
7	More than 20,000 but not more than 40,000	\$38,880 + \$0.50 for each tonne over 20,000 tonnes
8	More than 40,000	\$48,880 + \$0.40 for each tonne over 40,000 tonnes

Note: See section ^5 of this instrument for the definition of *fresh grape equivalent*.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Viticulture **Part 4**

Wine grapes levy **Division 5**

Clause **^WG3**

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## **^WG3 Levy payer**

The levy imposed by clause ^WG1 on goods that are fresh grapes, dried grapes or grape juice used at a winery in wine-making is payable by the person who owns the goods at the time at which the goods begin to be so used.

## **^WG4 Application provisions**

- (1) Paragraph ^WG1(1)(a) applies in relation to fresh grapes that are used at a winery on or after 1 July 2025, whether the grapes are grown before, on or after that day.
- (2) Paragraph ^WG1(1)(b) applies in relation to dried grapes that are used at a winery on or after 1 July 2025, whether the grapes are grown or dried before, on or after that day.
- (3) Paragraph ^WG1(1)(c) applies in relation to grape juice that is used at a winery on or after 1 July 2025, whether the grape juice is produced before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 5 Other plants and plant products

Division 1 Introduction

Clause ^SO10

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## Part 5—Other plants and plant products

### Division 1—Introduction

#### ^SO10 Simplified outline of this Part

##### *Nursery products*

Nursery container levy is imposed on containers that are purchased, are designed to be immediate containers of nursery products and are for the purpose of nursery products in a growing medium being placed in the containers in Australia.

##### *Tea tree oil*

Tea tree oil levy is imposed on tea tree oil that is distilled in Australia and sold. There is a \$25 threshold exemption.

##### *Turf*

Turf levy is imposed on turf that is harvested in Australia and sold. There is a 20,000 square metre threshold exemption.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Other plants and plant products **Part 5**

Nursery products **Division 2**

Clause <sup>^</sup>NC1

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## Division 2—Nursery products

### <sup>^</sup>NC1 Imposition of nursery container levy

Levy is imposed on containers if:

- (a) the containers are purchased by a person (whether from a person who carries on operations in or outside Australia); and
- (b) the containers are designed to be immediate containers of nursery products; and
- (c) the purchase is for the purpose of nursery products in a growing medium being placed in the containers in Australia; and
- (d) the purchase is the last purchase of the containers before nursery products in a growing medium in the containers are to be:
  - (i) sold; or
  - (ii) used in the commercial production of other goods.

Note: For when containers are purchased, see clause <sup>^</sup>NC4.

### <sup>^</sup>NC2 Rate of the levy

The rate of the levy on containers that are the subject of the last purchase referred to in clause <sup>^</sup>NC1 is worked out using this table.

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Nursery container levy	
Item	Rate of levy
1	The sum of the following components: <ul style="list-style-type: none"><li>(a) 2% of the amount paid for the containers (the marketing component);</li><li>(b) 2.75% of the amount paid for the containers (the research and development component);</li><li>(c) 0.25% of the amount paid for the containers (the biosecurity activity component);</li><li>(d) 0% of the amount paid for the containers (the biosecurity response component)</li></ul>

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### <sup>^</sup>NC3 Levy payer

The levy on containers that are the subject of the last purchase referred to in clause <sup>^</sup>NC1 is payable by the person who purchased the containers.

### <sup>^</sup>NC4 When are containers purchased?

For the purpose of this Division:

- (a) containers are taken to be purchased by a person from a person who carries on operations in Australia when the first payment for the containers is made, whether the payment represents the whole, or a part, of the purchase price for the containers; and
- (b) containers are taken to be purchased by a person (the *first person*) from a person who carries on operations outside Australia but does not carry on any operations in Australia when the first person takes possession of the containers.

# EXPOSURE DRAFT

**Schedule 2** Plants and plant products  
**Part 5** Other plants and plant products  
**Division 2** Nursery products

Clause ^NC5

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## **^NC5 Application provision**

Clause ^NC1 applies in relation to containers that are purchased on or after 1 July 2025.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**  
Other plants and plant products **Part 5**  
Tea tree oil **Division 3**

Clause <sup>^</sup>TTO1

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## Division 3—Tea tree oil

### <sup>^</sup>TTO1 Imposition of tea tree oil levy

- (1) Levy is imposed on tea tree oil that is:
  - (a) distilled in Australia; and
  - (b) sold by the person who owns the tea tree oil immediately after it is distilled.
- (2) *Tea tree oil* means oil distilled from *Melaleuca alternifolia* in accordance with the standard produced by the International Organization for Standardization and known as ISO 4730:2017 *Essential oil of Melaleuca, terpinen-4-ol type (Tea Tree oil)*, as in force from time to time.

### <sup>^</sup>TTO2 Exemptions from the levy

Levy is not imposed on tea tree oil if:

- (a) the tea tree oil is sold by a person by retail sale in a financial year; and
- (b) the total amount of levy that the person would otherwise be liable to pay on tea tree oil sold by the person by retail sale in that year is less than \$25.

### <sup>^</sup>TTO3 Rate of the levy

The rate of the levy on tea tree oil is worked out using this table.

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Tea tree oil levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 25 cents per kilogram of the tea tree oil (the research and development component);</li><li>(b) 0 cents per kilogram of the tea tree oil (the biosecurity response component)</li></ol>

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### <sup>^</sup>TTO4 Levy payer

The levy on tea tree oil is payable by the person who owns the tea tree oil immediately after it is distilled.

### <sup>^</sup>TTO5 Application provision

Clause <sup>^</sup>TTO1 applies in relation to tea tree oil that is sold on or after 1 July 2025, whether the tea tree oil is distilled before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products  
Part 5 Other plants and plant products  
Division 4 Turf

Clause ^TU1

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## Division 4—Turf

### ^TU1 Imposition of turf levy

- (1) Levy is imposed on turf that is:
  - (a) harvested in Australia; and
  - (b) sold by the person who owns the turf immediately after it is harvested.
- (2) *Turf* means a living grass species that forms a uniform ground cover.

### ^TU2 Exemptions from the levy

Levy is not imposed on turf that is sold in a financial year by the person who owns the turf immediately after it is harvested if the sum of the following is 20,000 square metres or less:

- (a) the total quantity of turf that is owned by the person immediately after it is harvested and that is sold by the person in that year;
- (b) the total quantity of turf that is exported from Australia in that year and that is owned by the person immediately before the export.

### ^TU3 Rate of the levy

The rate of the levy on turf is worked out using this table.

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Turf levy	
Item	Rate of levy
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 0.3 cents per square metre of the turf (the marketing component);</li><li>(b) 1.2 cents per square metre of the turf (the research and development component)</li></ol>

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### ^TU4 Levy payer

The levy on turf is payable by the person who owns the turf immediately after it is harvested.

### ^TU5 Application provision

Clause ^TU1 applies in relation to turf that is sold on or after 1 July 2025, whether the turf is harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Other plants and plant products **Part 5**

Turf **Division 4**

Section ^TU5

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**EXPOSURE DRAFT**