

# EXPOSURE DRAFT



EXPOSURE DRAFT

## Primary Industries (Customs) Charges Regulations 2024

---

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

---

EXPOSURE DRAFT



# EXPOSURE DRAFT

---

## Contents

^1	Name.....	1
^2	Commencement .....	1
^3	Authority.....	1
^4	Simplified outline of this instrument .....	1
^5	Definitions .....	2
^6	Exporting agent.....	4
^7	Charges.....	4
<b>Schedule 1—Animals and animal products</b>		<b>5</b>
<b>Part 1—Bees and honey</b>		<b>5</b>
<b>Division 1—Introduction</b>		<b>5</b>
^SO1	Simplified outline of this Part.....	5
<b>Division 2—Bees</b>		<b>6</b>
^QB1	Imposition of queen bee export charge .....	6
^QB2	Exemptions from the charge .....	6
^QB3	Rate of the charge .....	6
^QB4	Charge payer.....	6
^QB5	Application provision .....	6
<b>Division 3—Honey</b>		<b>7</b>
^H1	Imposition of honey export charge .....	7
^H2	Exemptions from the charge .....	7
^H3	Rate of the charge .....	7
^H4	Charge payer.....	7
^H5	Application provision .....	7
<b>Part 2—Livestock</b>		<b>8</b>
<b>Division 1—Introduction</b>		<b>8</b>
^SO2	Simplified outline of this Part.....	8
<b>Division 2—Buffaloes</b>		<b>10</b>
^BU1	Imposition of buffalo export charge.....	10
^BU2	Rate of the charge .....	10
^BU3	Charge payer.....	10
^BU4	Application provision .....	10
<b>Division 3—Cattle</b>		<b>11</b>
<b>Subdivision A—Cattle exporter charge</b>		<b>11</b>
^CA1	Imposition of cattle exporter charge .....	11
^CA2	Rate of the charge .....	11
^CA3	Charge payer.....	11
^CA3A	Application provision .....	11
<b>Subdivision B—Cattle owner charge</b>		<b>12</b>
^CA4	Imposition of cattle owner charge.....	12
^CA5	Exemptions from charge .....	12
^CA6	Rate of each charge.....	13
^CA7	Charge payer.....	13
^CA8	Application provisions.....	13
<b>Division 4—Goats</b>		<b>14</b>
<b>Subdivision A—Goat exporter charge</b>		<b>14</b>

# EXPOSURE DRAFT

---

^GO1	Imposition of goat exporter charge .....	14
^GO2	Rate of the charge .....	14
^GO3	Charge payer .....	14
^GO3A	Application provision .....	14
<b>Subdivision B—Goat owner charge</b>		15
^GO4	Imposition of goat owner charge .....	15
^GO5	Exemptions from charge .....	15
^GO6	Rate of each charge .....	16
^GO7	Charge payer .....	16
^GO8	Application provisions .....	16
<b>Division 5—Sheep and lambs</b>		17
<b>Subdivision A—Sheep and lambs exporter charge</b>		17
^SL1	Imposition of sheep and lambs exporter charge .....	17
^SL2	Rate of the charge .....	17
^SL3	Charge payer .....	17
^SL3A	Application provision .....	17
<b>Subdivision B—Sheep and lambs owner charge</b>		18
^SL4	Imposition of sheep and lambs owner charge .....	18
^SL5	Exemptions from charge .....	18
^SL6	Rate of each charge .....	19
^SL7	Charge payer .....	20
^SL8	Application provisions .....	20
<b>Part 3—Livestock products</b>		21
<b>Division 1—Introduction</b>		21
^SO3	Simplified outline of this Part .....	21
<b>Division 2—Wool</b>		22
^WO1	Imposition of wool export charge .....	22
^WO2	Exemptions from the charge .....	22
^WO3	Rate of the charge .....	22
^WO4	Charge payer .....	22
^WO5	Application provision .....	22
<b>Part 4—Other animals</b>		23
<b>Division 1—Introduction</b>		23
^SO4	Simplified outline of this Part .....	23
<b>Division 2—Farmed prawns</b>		24
^FP1	Imposition of farmed prawns export charge and white spot disease repayment export charge .....	24
^FP2	Exemptions from the charge .....	24
^FP3	Rate of the charge .....	25
^FP4	Charge payer .....	25
^FP5	Application provision .....	25
<b>Schedule 2—Plants and plant products</b>		26
<b>Part 1—Crops</b>		26
<b>Division 1—Introduction</b>		26
^SO5	Simplified outline of this Part .....	26
<b>Division 2—Cotton</b>		27
^SC1	Imposition of seed cotton export charge .....	27

---

# EXPOSURE DRAFT

---

^SC2	Rate of the charge .....	27
^SC3	Charge payer .....	27
^SC4	Application provision .....	27
<b>Part 2—Forestry</b>		<b>28</b>
<b>Division 1—Introduction</b>		<b>28</b>
^SO6	Simplified outline of this Part .....	28
<b>Division 2—Forest industries export charge</b>		<b>29</b>
^FIE1	Imposition of forest industries export charge .....	29
^FIE2	Exemptions from the charge .....	29
^FIE3	Rate of the charge .....	29
^FIE4	Charge payer .....	30
^FIE5	Application provision .....	30
<b>Division 3—Forest products import charge</b>		<b>31</b>
^FIC1	Imposition of forest products import charge .....	31
^FIC2	Exemptions from the charge .....	31
^FIC3	Rate of the charge .....	31
^FIC4	Charge payer .....	33
^FIC5	Application provision .....	33
<b>Part 3—Horticulture</b>		<b>34</b>
<b>Division 1—Introduction</b>		<b>34</b>
^SO7	Simplified outline of this Part .....	34
<b>Division 2—Almonds</b>		<b>35</b>
^AL1	Imposition of almond export charge .....	35
^AL2	Exemptions from the charge .....	35
^AL3	Rate of the charge .....	35
^AL4	Charge payer .....	35
^AL5	Application provision .....	35
<b>Division 3—Apples and pears</b>		<b>36</b>
^AP1	Imposition of apple and pear export charge .....	36
^AP2	Exemptions from the charge .....	36
^AP3	Rate of the charge .....	36
^AP4	Charge payer .....	37
^AP5	Application provision .....	37
<b>Division 4—Avocados</b>		<b>38</b>
^AV1	Imposition of avocado export charge .....	38
^AV2	Exemptions from the charge .....	38
^AV3	Rate of the charge .....	38
^AV4	Charge payer .....	38
^AV5	Application provision .....	38
<b>Division 5—Cherries</b>		<b>39</b>
^CH1	Imposition of cherry export charge .....	39
^CH2	Exemptions from the charge .....	39
^CH3	Rate of the charge .....	39
^CH4	Charge payer .....	39
^CH5	Application provision .....	39
<b>Division 6—Chestnuts</b>		<b>40</b>
^CHES1	Imposition of chestnut export charge .....	40
^CHES2	Exemptions from the charge .....	40

---

# EXPOSURE DRAFT

---

^CHES3	Rate of the charge .....	40
^CHES4	Charge payer .....	40
^CHES5	Application provision .....	40
<b>Division 7—Citrus</b>		<b>41</b>
^CI1	Imposition of citrus export charge .....	41
^CI2	Exemptions from the charge .....	41
^CI3	Rate of the charge .....	41
^CI4	Charge payer .....	42
^CI5	Application provision .....	43
<b>Division 8—Custard apples</b>		<b>44</b>
^CUA1	Imposition of custard apple export charge .....	44
^CUA2	Exemptions from the charge .....	44
^CUA3	Rate of the charge .....	44
^CUA4	Charge payer .....	45
^CUA5	Application provision .....	45
<b>Division 9—Lychees</b>		<b>46</b>
^LY1	Imposition of lychee export charge .....	46
^LY2	Exemptions from the charge .....	46
^LY3	Rate of the charge .....	46
^LY4	Charge payer .....	46
^LY5	Application provision .....	46
<b>Division 10—Macadamia nuts</b>		<b>47</b>
^MN1	Imposition of macadamia nut export charge .....	47
^MN2	Exemptions from the charge .....	47
^MN3	Rate of the charge .....	48
^MN4	Charge payer .....	49
^MN5	Application provision .....	49
<b>Division 11—Mangoes</b>		<b>50</b>
^MA1	Imposition of mango export charge .....	50
^MA2	Exemptions from the charge .....	50
^MA3	Rate of the charge .....	50
^MA4	Charge payer .....	50
^MA5	Application provision .....	50
<b>Division 12—Melons</b>		<b>51</b>
^M1	Imposition of melon export charge .....	51
^M2	Exemptions from the charge .....	51
^M3	Rate of the charge .....	51
^M4	Charge payer .....	52
^M5	Application provision .....	52
<b>Division 13—Nashi</b>		<b>53</b>
^N1	Imposition of nashi export charge .....	53
^N2	Exemptions from the charge .....	53
^N3	Rate of the charge .....	53
^N4	Charge payer .....	53
^N5	Application provision .....	53
<b>Division 14—Onions</b>		<b>54</b>
^ON1	Imposition of onion export charge .....	54
^ON2	Exemptions from the charge .....	54
^ON3	Rate of the charge .....	54

---

# EXPOSURE DRAFT

---

^ON4	Charge payer .....	54
^ON5	Application provision .....	54
<b>Division 15—Papaya</b>		<b>55</b>
^PA1	Imposition of papaya export charge .....	55
^PA2	Exemptions from the charge .....	55
^PA3	Rate of the charge .....	55
^PA4	Charge payer .....	55
^PA5	Application provision .....	55
<b>Division 16—Passionfruit</b>		<b>56</b>
^PAS1	Imposition of passionfruit export charge .....	56
^PAS2	Exemptions from the charge .....	56
^PAS3	Rate of the charge .....	56
^PAS4	Charge payer .....	56
^PAS5	Application provision .....	56
<b>Division 17—Persimmons</b>		<b>57</b>
^P1	Imposition of persimmon export charge .....	57
^P2	Exemptions from the charge .....	57
^P3	Rate of the charge .....	57
^P4	Charge payer .....	57
^P5	Application provision .....	57
<b>Division 18—Pineapples</b>		<b>58</b>
^PI1	Imposition of pineapple export charge .....	58
^PI2	Exemptions from the charge .....	58
^PI3	Rate of the charge .....	58
^PI4	Charge payer .....	58
^PI5	Application provision .....	58
<b>Division 19—Potatoes</b>		<b>59</b>
^PO1	Imposition of potato export charge .....	59
^PO2	Exemptions from the charge .....	59
^PO3	Rate of the charge .....	59
^PO4	Charge payer .....	59
^PO5	Application provision .....	59
<b>Division 20—Rubus (raspberry, blackberry, etc.)</b>		<b>60</b>
^RU1	Imposition of rubus export charge .....	60
^RU2	Exemptions from the charge .....	60
^RU3	Rate of the charge .....	60
^RU4	Charge payer .....	60
^RU5	Application provision .....	60
<b>Division 21—Stone fruit</b>		<b>61</b>
^ST1	Imposition of stone fruit export charge .....	61
^ST2	Exemptions from the charge .....	61
^ST3	Rate of the charge .....	61
^ST4	Charge payer .....	61
^ST5	Application provision .....	61
<b>Division 22—Sweet potatoes</b>		<b>62</b>
^SP1	Imposition of sweet potato export charge .....	62
^SP2	Exemptions from the charge .....	62
^SP3	Rate of the charge .....	62
^SP4	Charge payer .....	62

---

# EXPOSURE DRAFT

---

^SP5	Application provision .....	62
<b>Division 23—Vegetables</b>		63
^VEG1	Imposition of vegetable export charge .....	63
^VEG2	Exemptions from the charge .....	63
^VEG3	Rate of the charge .....	63
^VEG4	Charge payer .....	64
^VEG5	Application provision .....	64
<b>Part 4—Viticulture</b>		65
<b>Division 1—Introduction</b>		65
^SO8	Simplified outline of this Part .....	65
<b>Division 2—Table grapes export charge</b>		66
^TG1	Imposition of table grapes export charge .....	66
^TG2	Exemptions from the charge .....	66
^TG3	Rate of the charge .....	66
^TG4	Charge payer .....	66
^TG5	Application provision .....	66
<b>Division 3—Dried grapes export charge</b>		67
^DG1	Imposition of dried grapes export charge .....	67
^DG2	Exemptions from the charge .....	67
^DG3	Rate of the charge .....	67
^DG4	Charge payer .....	67
^DG5	Application provision .....	67
<b>Division 4—Wine export charge</b>		68
^WI1	Imposition of wine export charge .....	68
^WI2	Exemptions from the charge .....	68
^WI3	Rate of the charge .....	68
^WI4	Charge payer .....	69
^WI5	Application provision .....	69
<b>Part 5—Other plants and plant products</b>		70
<b>Division 1—Introduction</b>		70
^SO9	Simplified outline of this Part .....	70
<b>Division 2—Fodder</b>		71
^FO1	Imposition of fodder export charge .....	71
^FO2	Exemptions from the charge .....	71
^FO3	Rate of the charge .....	71
^FO4	Charge payer .....	71
^FO5	Application provision .....	71
<b>Division 3—Tea tree oil</b>		72
^TTO1	Imposition of tea tree oil export charge .....	72
^TTO2	Exemptions from the charge .....	72
^TTO3	Rate of the charge .....	72
^TTO4	Charge payer .....	72
^TTO5	Application provision .....	72
<b>Division 4—Turf</b>		73
^TU1	Imposition of turf export charge .....	73
^TU2	Exemptions from the charge .....	73
^TU3	Rate of the charge .....	73
^TU4	Charge payer .....	73

---

# EXPOSURE DRAFT

---

^TU5	Application provision .....73
------	-------------------------------

# EXPOSURE DRAFT



# EXPOSURE DRAFT

Section ^1

## ^1 Name

This instrument is the *Primary Industries (Customs) Charges 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 (Customs) Charges Act 2024*.

## ^4 Simplified outline of this instrument

This instrument complements the *Primary Industries (Customs) Charges Act 2024* by:

- (a) imposing charges on the export or import of animal products, plant products, fungus products or algal products that are produce of a primary industry; and
- (b) imposing charges on the export or import of goods that are of a kind consumed by, or used in the maintenance or treatment of, animals, plants, fungi or algae.

Each set of provisions imposing a charge also deals with:

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

Some products have multiple charges.

# EXPOSURE DRAFT

## Section ^5

---

### **^5 Definitions**

In this instrument:

*Act* means the *Primary Industries (Customs) Charges Act 2024*.

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

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

*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.

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

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

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

*cattle* means bovine animals other than buffalo.

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

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

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

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

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

*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.

*designated export period*:

- (a) for cattle—has the meaning given by clause ^CA4 of Schedule 1; and
- (b) for goats—has the meaning given by clause ^GO4 of Schedule 1; and
- (c) for sheep or lambs—has the meaning given by clause ^SL4 of Schedule 1.

*export bobby calf* has the meaning given by clause ^CA6 of Schedule 1.

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

# EXPOSURE DRAFT

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

*fodder* has the meaning given by clause ^FO1 of Schedule 2.

*forest products* has the meaning given by clause ^FIC1 of Schedule 2.

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

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

*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.

*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.

*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.

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

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

*nashi* has the meaning given by clause ^N1 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.

*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.

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

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

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

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

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

*quarter* means a period of 3 months beginning on 1 July, 1 October, 1 January or 1 April.

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

# EXPOSURE DRAFT

## Section ^6

---

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

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

*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.

*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.

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

*value*, per head of animals being exported, has the meaning given by clause ^SL6 of Schedule 1.

*wine* has the meaning given by clause ^WI1 of Schedule 2.

### **^6 Exporting agent**

A person is an *exporting agent* if:

- (a) the person exports products or goods from Australia on behalf of other persons (whether or not the other persons are the owners of the products or goods); and
- (b) the person does so in the course of carrying on a business.

### **^7 Charges**

For the purposes of Parts 2 to 5 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 ^7.

### Part 1—Bees and honey

#### Division 1—Introduction

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

###### *Queen bees*

Queen bee export charge is imposed on queen bees that are bred in Australia and exported from Australia. However, the rate is nil so no charge is currently payable.

###### *Honey*

Honey export charge is imposed on honey that is produced in Australia and exported from Australia. There is no charge if levy has already been imposed on the honey under the *Primary Industries (Excise) Levies Regulations 2024*. There are other 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 export charge

- (1) Charge is imposed on queen bees that are bred in Australia and exported from Australia.
- (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 charge

*Levy already imposed*

- (1) Charge is not imposed on queen bees if levy has already been imposed on the queen bees under Division 2 of Part 1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

*Threshold exemption*

- (2) Charge is not imposed on queen bees that are exported in a financial year and are owned by a person immediately before the export if the sum of the following amounts that the person would otherwise be liable to pay in relation to queen bees and that year is less than \$50:
  - (a) charge under this Division;
  - (b) levy under Division 2 of Part 1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* (queen bee levy).

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

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

---

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

---

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

The charge on queen bees is payable by the person who owns the queen bees immediately before they are exported from Australia.

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

Clause <sup>^</sup>QB1 applies in relation to queen bees that are exported 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 <sup>^</sup>H1

---

## Division 3—Honey

### <sup>^</sup>H1 Imposition of honey export charge

Charge is imposed on honey that is:

- (a) produced in Australia by a bee of the species *Apis mellifera*; and
- (b) exported from Australia.

### <sup>^</sup>H2 Exemptions from the charge

*Levy already imposed*

- (1) Charge is not imposed on honey if levy has already been imposed on the honey under subclause <sup>^</sup>H1(1) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

*Threshold exemption*

- (2) Charge is not imposed on honey if:
  - (a) the honey is exported from Australia in a calendar month and is owned by a person immediately before the export; and
  - (b) the total quantity of honey so exported in that month and so owned by the person is 50 kilograms or less.
- (3) Subclause (2) does not apply to honey covered by subclause (1).

### <sup>^</sup>H3 Rate of the charge

The rate of the charge on honey is worked out using this table.

---

Honey export charge	
Item	Rate of charge
1	The sum of the following components: <ul 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><li>(c) 2.7 cents per kilogram of the honey (the biosecurity response component);</li><li>(d) 0.3 cents per kilogram of the honey (the National Residue Survey component)</li></ul>

---

### <sup>^</sup>H4 Charge payer

The charge on honey is payable by the person who owns the honey immediately before it is exported from Australia.

### <sup>^</sup>H5 Application provision

Clause <sup>^</sup>H1 applies in relation to honey that is exported on or after 1 January 2025, whether the honey is produced before, on or after that day.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 2 Livestock

Division 1 Introduction

Clause ^SO2

---

## Part 2—Livestock

### Division 1—Introduction

#### ^SO2 Simplified outline of this Part

##### *General*

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

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

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

##### *Buffaloes*

Buffalo export charge is imposed on buffaloes exported from Australia.

##### *Cattle*

There are 2 charges on cattle.

First, cattle exporter charge is imposed on cattle exported from Australia.

Second, cattle owner charges are imposed on cattle exported from Australia. There are charge exemptions.

##### *Goats*

There are 2 charges on goats.

First, goat exporter charge is imposed on goats exported from Australia.

Second, goat owner charges are imposed on goats exported from Australia. There are charge exemptions.

##### *Sheep and lambs*

There are 2 charges on sheep and lambs.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 2**

Introduction **Division 1**

Clause ^SO2

First, sheep and lambs exporter charge is imposed on sheep or lambs exported from Australia.

Second, sheep and lambs owner charges are imposed on sheep or lambs exported from Australia. There are charge exemptions.

*[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 Livestock Export Corporation Ltd will be declared as the livestock export body.]*

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 2 Livestock

Division 2 Buffaloes

Clause ^BU1

---

## Division 2—Buffaloes

### ^BU1 Imposition of buffalo export charge

- (1) Charge is imposed on buffaloes exported from Australia.
- (2) *Buffalo* means an animal of the species *Bubalus bubalis*.

### ^BU2 Rate of the charge

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

---

Buffalo export charge	
Item	Rate of charge
1	\$4.60 per head (the research and development component)

---

### ^BU3 Charge payer

The charge on buffaloes is payable by the person who owns the buffaloes immediately before they are loaded on the ship or aircraft in which they are exported.

### ^BU4 Application provision

Clause ^BU1 applies in relation to buffaloes that are exported on or after 1 July 2025.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 2**

Cattle **Division 3**

Clause **^CA1**

---

## Division 3—Cattle

### Subdivision A—Cattle exporter charge

#### **^CA1 Imposition of cattle exporter charge**

Charge is imposed on cattle exported from Australia.

Note: Amounts equal to the proceeds of the charge are paid to the declared livestock export body for spending on marketing and research and development activities for the benefit of live animal exporters.

#### **^CA2 Rate of the charge**

- (1) The rate of the charge imposed by clause ^CA1 on cattle is worked out using this table.

---

<b>Cattle exporter charge</b>	
<b>Item</b>	<b>Rate of charge</b>
1	For cattle that, before their export, were not dairy cattle, the sum of the following components: (a) 0.7936 cents per kilogram of the cattle (the marketing component); (b) 0.1587 cents per kilogram of the cattle (the research and development component)
2	For cattle that, before their export, were dairy cattle, the sum of the following components: (a) \$5 per head (the marketing component); (b) \$1 per head (the research and development component)

---

*Liveweight of cattle that are not dairy cattle*

- (2) For the purposes of item 1 of the table in subclause (1), the weight of cattle is their liveweight, which is:
- (a) their liveweight described in the bill of lading, or similar document of title, facilitating the export of the cattle; or
  - (b) if their liveweight is not so described—taken to be 480 kilograms per head.

#### **^CA3 Charge payer**

The charge imposed by clause ^CA1 on cattle is payable by the person who owns the cattle immediately before they are loaded on the ship or aircraft in which they are exported.

#### **^CA3A Application provision**

Clause ^CA1 applies in relation to cattle that are exported on or after 1 July 2025.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 2 Livestock

Division 3 Cattle

Clause ^CA4

---

## Subdivision B—Cattle owner charge

### ^CA4 Imposition of cattle owner charge

- (1) Charge is imposed on cattle exported from Australia (other than cattle that, before their export, were dairy cattle).

Note 1: There is an exemption from charge imposed by subclause (1): see clause ^CA5.

Note 2: Amounts equal to some of the proceeds of the charge are:

- (a) paid to the declared meat industry body for spending on marketing and research and development activities for the benefit of the meat and live-stock industry; and
- (b) paid to Animal Health Australia for spending, among other things, on biosecurity measures for animals or on measures for promoting or maintaining the health of animals; and
- (c) credited to the National Residue Survey Special Account, for spending, among other things, on managing the risk of chemical residues and environmental contaminants in certain goods.

- (2) Charge is imposed on cattle exported from Australia (other than cattle that, before their export, were dairy cattle) if:

- (a) the cattle were purchased by the exporter; and
- (b) the period starting on the day of the purchase and ending on the day of the export is longer than the designated export period.

Note 1: There is no exemption from charge imposed by subclause (2).

Note 2: Amounts equal to some of the proceeds of the charge are:

- (a) paid to the declared meat industry body for spending on marketing and research and development activities for the benefit of the meat and live-stock industry; and
- (b) paid to Animal Health Australia for spending, among other things, on biosecurity measures for animals or on measures for promoting or maintaining the health of animals; and
- (c) credited to the National Residue Survey Account, for spending, among other things, on managing the risk of chemical residues and environmental contaminants in certain goods.

- (3) The *designated export period* for cattle is the longer of the following periods:

- (a) 60 days;
- (b) the sum of the number of days in each of the following periods:
  - (i) the period for which the cattle are required under the law of the country to which the cattle are being exported to be held in quarantine before being exported;
  - (ii) the period for exporting the cattle that is covered by subsection 7-3(1) of the *Export Control (Animals) Rules 2021* in relation to the first export permit for the cattle.

### ^CA5 Exemptions from charge

Charge is not imposed by subclause ^CA4(1) on cattle if levy has already been imposed on a transaction relating to the cattle under subclause ^CA1(1) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 2**

Cattle **Division 3**

Clause **^CA6**

---

## **^CA6 Rate of each charge**

- (1) The rate of the charge imposed by subclause ^CA4(1) or (2) on cattle is worked out using this table.

---

### **Cattle owner charge**

---

<b>Item</b>	<b>Rate of charge</b>
1	For cattle other than export 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)
2	For export 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)





- (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.

### *Definitions*

- (3) **Export bobby calf** means a bovine animal (other than a buffalo) where:
- (a) at the time of export, it is less than 30 days old; and
  - (b) either:
    - (i) if its liveweight was determined at the time of export—that liveweight is 80 kg or less; or
    - (ii) otherwise—if it had been slaughtered at the time of export, the dressed weight of the carcass would have been 40 kg or less;
- but does not include a calf at foot with a cow.

## **^CA7 Charge payer**

The charge imposed by subclause ^CA4(1) or (2) on cattle is payable by the person who owns the cattle immediately before they are loaded on the ship or aircraft in which they are exported.

## **^CA8 Application provisions**

- (1) Subclause ^CA4(1) applies in relation to cattle that are exported on or after 1 July 2025.
- (2) Subclause ^CA4(2) applies in relation to cattle that are exported on or after 1 July 2025, whether the cattle were purchased before, on or after that day.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 2 Livestock

Division 4 Goats

Clause ^GO1

---

## Division 4—Goats

### Subdivision A—Goat exporter charge

#### ^GO1 Imposition of goat exporter charge

Charge is imposed on goats exported from Australia.

Note: Amounts equal to the proceeds of the charge are paid to the declared livestock export body for spending on marketing and research and development activities for the benefit of live animal exporters.

#### ^GO2 Rate of the charge

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

---

Goat exporter charge	
Item	Rate of charge
1	The sum of the following components: (a) 40 cents per head (the marketing component); (b) 10 cents per head (the research and development component)

---

#### ^GO3 Charge payer

The charge imposed by clause ^GO1 on goats is payable by the person who owns the goats immediately before they are loaded on the ship or aircraft in which they are exported.

#### ^GO3A Application provision

Clause ^GO1 applies in relation to goats that are exported on or after 1 July 2025.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 2**

Goats **Division 4**

Clause **^GO4**

---

## Subdivision B—Goat owner charge

### **^GO4 Imposition of goat owner charge**

- (1) Charge is imposed on goats exported from Australia.

Note 1: There is an exemption from charge imposed by subclause (1): see clause **^GO5**.

Note 2: Amounts equal to some of the proceeds of the charge are:

- (a) paid to the declared meat industry body for spending on marketing and research and development activities for the benefit of the meat and live-stock industry; and
- (b) paid to Animal Health Australia for spending, among other things, on biosecurity measures for animals or on measures for promoting or maintaining the health of animals; and
- (c) credited to the National Residue Survey Special Account, for spending, among other things, on managing the risk of chemical residues and environmental contaminants in certain goods.

- (2) Charge is imposed on goats exported from Australia if:

- (a) the goats were purchased by the exporter; and
- (b) the period starting on the day of the purchase and ending on the day of the export is longer than the designated export period.

Note 1: There is no exemption from charge imposed by subclause (2).

Note 2: Amounts equal to some of the proceeds of the charge are:

- (a) paid to the declared meat industry body for spending on marketing and research and development activities for the benefit of the meat and live-stock industry; and
- (b) paid to Animal Health Australia for spending, among other things, on biosecurity measures for animals or on measures for promoting or maintaining the health of animals; and
- (c) credited to the National Residue Survey Account, for spending, among other things, on managing the risk of chemical residues and environmental contaminants in certain goods.

- (3) The *designated export period* for goats is the longer of the following periods:

- (a) 30 days;
- (b) the sum of the number of days in each of the following periods:
  - (i) the period for which the goats are required under the law of the country to which the goats are being exported to be held in quarantine before being exported;
  - (ii) the period for exporting the goats that is covered by subsection 7-3(1) of the *Export Control (Animals) Rules 2021* in relation to the first export permit for the goats.

### **^GO5 Exemptions from charge**

Charge is not imposed by subclause **^GO4**(1) on goats if levy has already been imposed on a transaction relating to the goats under subclause **^GO6**(1) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 2 Livestock

Division 4 Goats

Clause ^GO6

---

## **^GO6 Rate of each charge**

The rate of the charge imposed by subclause ^GO4(1) or (2) on goats is worked out using this table.

---

### **Goat owner charge**

---

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

---

- |   |  |
|---|--|
| 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> |
|---|--|
- 

## **^GO7 Charge payer**

The charge imposed by subclause ^GO4(1) or (2) on goats is payable by the person who owns the goats immediately before they are loaded on the ship or aircraft in which they are exported.

## **^GO8 Application provisions**

- (1) Subclause ^GO4(1) applies in relation to goats that are exported on or after 1 July 2025.
- (2) Subclause ^GO4(2) applies in relation to goats that are exported on or after 1 July 2025, whether the goats were purchased before, on or after that day.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 2**

Sheep and lambs **Division 5**

Clause <sup>^</sup>SL1

---

## Division 5—Sheep and lambs

### Subdivision A—Sheep and lambs exporter charge

#### <sup>^</sup>SL1 Imposition of sheep and lambs exporter charge

Charge is imposed on sheep or lambs exported from Australia.

Note: Amounts equal to the proceeds of the charge are paid to the declared livestock export body for spending on marketing and research and development activities for the benefit of live animal exporters.

#### <sup>^</sup>SL2 Rate of the charge

The rate of the charge imposed by clause <sup>^</sup>SL1 on sheep or lambs is worked out using this table.

---

<b>Sheep and lambs exporter charge</b>	
<b>Item</b>	<b>Rate of charge</b>
1	The sum of the following components: (a) 50 cents per head (the marketing component); (b) 10 cents per head (the research and development component)

---

#### <sup>^</sup>SL3 Charge payer

The charge imposed by clause <sup>^</sup>SL1 on sheep or lambs is payable by the person who owns the sheep or lambs immediately before they are loaded on the ship or aircraft in which they are exported.

#### <sup>^</sup>SL3A Application provision

Clause <sup>^</sup>SL1 applies in relation to sheep or lambs that are exported on or after 1 July 2025.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 2 Livestock

Division 5 Sheep and lambs

Clause ^SL4

---

## Subdivision B—Sheep and lambs owner charge

### ^SL4 Imposition of sheep and lambs owner charge

- (1) Charge is imposed on sheep or lambs exported from Australia.

Note: There is an exemption from charge imposed by subclause (1): see clause ^SL5.

Note 2: Amounts equal to some of the proceeds of the charge are:

- (a) paid to the declared meat industry body for spending on marketing and research and development activities for the benefit of the meat and live-stock industry; and
- (b) paid to Animal Health Australia for spending, among other things, on biosecurity measures for animals or on measures for promoting or maintaining the health of animals; and
- (c) credited to the National Residue Survey Special Account, for spending, among other things, on managing the risk of chemical residues and environmental contaminants in certain goods.

- (2) Charge is imposed on sheep or lambs exported from Australia if:

- (a) the sheep or lambs were purchased by the exporter; and
- (b) the period starting on the day of the purchase and ending on the day of the export is longer than the designated export period.

Note 1: There is no exemption from charge imposed by subclause (2).

Note 2: Amounts equal to some of the proceeds of the charge are:

- (a) paid to the declared meat industry body for spending on marketing and research and development activities for the benefit of the meat and live-stock industry; and
- (b) paid to Animal Health Australia for spending, among other things, on biosecurity measures for animals or on measures for promoting or maintaining the health of animals; and
- (c) credited to the National Residue Survey Account, for spending, among other things, on managing the risk of chemical residues and environmental contaminants in certain goods.

- (3) The *designated export period* for sheep or lambs is the longer of the following periods:

- (a) 30 days;
- (b) the sum of the number of days in each of the following periods:
  - (i) the period for which the sheep or lambs are required under the law of the country to which the sheep or lambs are being exported to be held in quarantine before being exported;
  - (ii) the period for exporting the sheep or lambs that is covered by subsection 7-3(1) of the *Export Control (Animals) Rules 2021* in relation to the first export permit for the sheep or lambs.

### ^SL5 Exemptions from charge

Charge is not imposed by subclause ^SL4(1) on sheep or lambs if levy has already been imposed on a transaction relating to the sheep or lambs under subclause ^SL6(1) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock **Part 2**

Sheep and lambs **Division 5**

Clause **^SL6**

## **^SL6 Rate of each charge**

### *Sheep*

- (1) The rate of the charge imposed by subclause ^SL4(1) or (2) on sheep is worked out using this table.

---

#### **Sheep and lambs owner charge—sheep**

---

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

---

- |   |  |
|---|--|
| 1 | For sheep valued at less than \$5 per head, the sum of the following components:<br>(a) \$0 per head (the marketing component);<br>(b) \$0 per head (the research and development component);<br>(c) \$0 per head (the biosecurity activity component);<br>(d) \$0 per head (the biosecurity response component);<br>(e) \$0 per head (the National Residue Survey component)  |
| 2 | For sheep valued at \$5 or more, and \$10 or less, per head, the sum of the following components:<br>(a) the value of the sheep multiplied by 0.0087 (the marketing component);<br>(b) the value of the sheep multiplied by 0.0077 (the research and development component);<br>(c) the value of the sheep multiplied by 0.0018 (the biosecurity activity component);<br>(d) zero (the biosecurity response component);<br>(e) the value of the sheep multiplied by 0.0018 (the National Residue Survey component) |
| 3 | For sheep valued at more than \$10 per head, the sum of the following components:<br>(a) 8.7 cents per head (the marketing component);<br>(b) 7.7 cents per head (the research and development component);<br>(c) 1.8 cents per head (the biosecurity activity component);<br>(d) 0 cents per head (the biosecurity response component);<br>(e) 1.8 cents per head (the National Residue Survey component)   |
- 

### *Lambs*

- (2) The rate of the charge imposed by subclause ^SL4(1) or (2) on the export of lambs is worked out using this table.

---

#### **Sheep and lambs owner charge—lambs**

---

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

---

- |   |   |
|---|---|
| 1 | For lambs valued at less than \$5 per head, the sum of the following components:<br>(a) \$0 per head (the marketing component);<br>(b) \$0 per head (the research and development component);<br>(c) \$0 per head (the biosecurity activity component);<br>(d) \$0 per head (the biosecurity response component);<br>(e) \$0 per head (the National Residue Survey component) |
| 2 | For lambs valued at \$5 or more, and \$75 or less, per head, the sum of the following components:<br>(a) the value of the lamb multiplied by 0.012 (the marketing component);   |
-

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 2 Livestock

Division 5 Sheep and lambs

Clause ^SL7

---

---

## Sheep and lambs owner charge—lambs

---

Item	Rate of charge
	(b) the value of the lamb multiplied by 0.0049333333 (the research and development component);
	(c) the value of the lamb multiplied by 0.002 (the biosecurity activity component);
	(d) zero (the biosecurity response component);
	(e) the value of the lamb multiplied by 0.0010666666 (the National Residue Survey component)
3	For lambs valued at more than \$75 per head, the sum of the following components:
	(a) 90 cents per head (the marketing component);
	(b) 37 cents head (the research and development component);
	(c) 15 cents per head (the biosecurity activity component);
	(d) 0 cents per head (the biosecurity response component);
	(e) 8 cents per head (the National Residue Survey component)

---

### *Definitions*

- (3) The **value**, per head of animals being exported, means the free on board value per head of the animals, rounded to the nearest multiple of 10 cents (rounding up if necessary).

### **^SL7 Charge payer**

The charge imposed by subclause ^SL4(1) or (2) on sheep or lambs is payable by the person who owns the sheep or lambs immediately before they are loaded on the ship or aircraft in which they are exported.

### **^SL8 Application provisions**

- (1) Subclause ^SL4(1) applies in relation to sheep or lambs that are exported on or after 1 July 2025.
- (2) Subclause ^SL4(2) applies in relation to sheep or lambs that are exported on or 1 July 2025, whether the sheep or lambs were purchased before, on or after that day.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Livestock products **Part 3**

Introduction **Division 1**

Clause **^SO3**

---

## **Part 3—Livestock products**

### **Division 1—Introduction**

#### **^SO3 Simplified outline of this Part**

##### *Wool*

Wool export charge is imposed on wool that is harvested from a live sheep or lamb in Australia and exported from Australia.

There is no charge if levy has already been imposed on the wool under the *Primary Industries (Excise) Levies Regulations 2024* or charge has previously been imposed on the wool.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 3 Livestock products

Division 2 Wool

Clause ^WO1

---

## Division 2—Wool

### ^WO1 Imposition of wool export charge

Charge is imposed on wool that is:

- (a) harvested from a live sheep or lamb in Australia; and
- (b) exported from Australia.

### ^WO2 Exemptions from the charge

*Levy already imposed*

- (1) Charge is not imposed on wool if levy has already been imposed on the wool under Division 4 of Part 4 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

*Charge previously imposed*

- (2) Charge is not imposed by clause ^WO1 on particular wool if charge under that clause has previously been imposed on the wool.

### ^WO3 Rate of the charge

The rate of the charge on wool is worked out using this table.

---

Wool export charge	
Item	Rate of charge
1	1.5% of the free on board value of the wool immediately before export (the general component)

---

### ^WO4 Charge payer

The charge on wool is payable by the person who owns the wool immediately before it is exported from Australia.

### ^WO5 Application provision

Clause ^WO1 applies in relation to wool that is exported on or after 1 July 2025, whether the wool is harvested before, on or after that day.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Other animals **Part 4**

Introduction **Division 1**

Clause ^SO4

---

## Part 4—Other animals

### Division 1—Introduction

#### ^SO4 Simplified outline of this Part

##### *Farmed prawns*

There are 2 export charges:

- (a) farmed prawns export charge is imposed on farmed prawns that are harvested in Australia and exported from Australia; and
- (b) white spot disease repayment export charge is imposed on farmed prawns that are harvested in Australia and exported from Australia.

There is no charge if levy has already been imposed on the farmed prawns under the *Primary Industries (Excise) Levies Regulations 2024*.

# EXPOSURE DRAFT

Schedule 1 Animals and animal products

Part 4 Other animals

Division 2 Farmed prawns

Clause ^FP1

---

## Division 2—Farmed prawns

### **^FP1 Imposition of farmed prawns export charge and white spot disease repayment export charge**

#### *Farmed prawns export charge*

- (1) Charge is imposed on farmed prawns that are harvested in Australia and exported from Australia.

Note: Amounts equal to farmed prawns export charge 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 export charge*

- (2) Charge is imposed on farmed prawns that are harvested in Australia and exported from Australia.

Note: Amounts equal to white spot disease repayment export charge 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*.
- (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 charge**

Charge is not imposed on farmed prawns if levy has already been imposed on the farmed prawns under Division 2 of Part 5 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

# EXPOSURE DRAFT

Animals and animal products **Schedule 1**

Other animals **Part 4**

Farmed prawns **Division 2**

Clause <sup>^</sup>FP3

---

## <sup>^</sup>FP3 Rate of the charge

### *Farmed prawns export charge*

- (1) The rate of the charge imposed by subclause <sup>^</sup>FP1(1) on farmed prawns is worked out using this table.

---

#### **Farmed prawns export charge**

---

<b>Item</b>	<b>Rate of charge</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 export charge*

- (2) The rate of the charge imposed by subclause <sup>^</sup>FP1(2) on farmed prawns is worked out using this table.

---

#### **White spot disease repayment export charge**

---

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

---

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

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

The charge imposed by subclause <sup>^</sup>FP1(1) or (2) on farmed prawns is payable by the person who owns the farmed prawns immediately before they are exported from Australia.

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

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

# EXPOSURE DRAFT

**Schedule 2** Plants and plant products

**Part 1** Crops

**Division 1** Introduction

Clause <sup>^</sup>SO5

---

## **Schedule 2—Plants and plant products**

Note: See section <sup>^</sup>7.

### **Part 1—Crops**

#### **Division 1—Introduction**

##### **<sup>^</sup>SO5 Simplified outline of this Part**

*Cotton*

Seed cotton export charge is imposed on seed cotton that is harvested in Australia and exported from Australia.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Crops **Part 1**

Cotton **Division 2**

Clause **^SC1**

---

## Division 2—Cotton

### **^SC1 Imposition of seed cotton export charge**

- (1) Charge is imposed on seed cotton that is harvested in Australia and exported from Australia.
- (2) *Seed cotton* means the seed with the natural fibrous hairs attached, harvested from the ripened bolls of the cotton plant.
- (3) *Cotton plant* means a plant of the genus *Gossypium*.

### **^SC2 Rate of the charge**

The rate of the charge on seed cotton is worked out using this table.

---

#### **Seed cotton export charge**

---

<b>Item</b>	<b>Rate of charge</b>
1	The sum of the following components: (a) \$3.99 per tonne of the seed cotton (the research and development component); (b) \$0.07 per tonne of the seed cotton (the biosecurity activity component); (c) \$0 per tonne of the seed cotton (the biosecurity response component)

---

### **^SC3 Charge payer**

The charge on seed cotton is payable by the person who owns the seed cotton immediately before the seed cotton is exported from Australia.

### **^SC4 Application provision**

Clause **^SC1** applies in relation to seed cotton that is exported 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 2 Forestry

Division 1 Introduction

Clause ^SO6

---

## Part 2—Forestry

### Division 1—Introduction

#### ^SO6 Simplified outline of this Part

There are 2 forestry charges.

First, forest industries export charge is imposed on logs that are produced from trees felled in Australia if the logs are exported from Australia.

Second, forest products import charge is imposed on forest products that are imported into Australia.

There are charge exemptions for both charges.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**  
Forestry **Part 2**  
Forest industries export charge **Division 2**

Clause <sup>FIE1</sup>

## Division 2—Forest industries export charge

### <sup>FIE1</sup> Imposition of forest industries export charge

Charge is imposed on logs that are:

- (a) produced from trees felled in Australia; and
- (b) exported from Australia.

### <sup>FIE2</sup> Exemptions from the charge

*Levy already imposed*

- (1) Charge is not imposed by clause <sup>FIE1</sup> on logs if levy has already been imposed on the logs under Division 3 of Part 2 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* (forest industries products levy).

*Threshold exemption*

- (2) If, apart from this subclause and the provisions covered by subclause (3), the sum of the following amounts that the person who exports the logs would be liable to pay in relation to a financial year that has ended is less than \$330:
  - (a) charge under this Division;
  - (b) charge under Division 3 of this Part (forest products import charge);
  - (c) levy under Division 3 of Part 2 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* (forest industries products levy);then, in relation to that person, charge is not imposed by clause <sup>FIE1</sup> in relation to that year.
- (3) The provisions covered by this subclause are:
  - (a) subclause <sup>FIC2</sup>(1) of this Part;
  - (b) subclause <sup>FIP2</sup>(3) of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### <sup>FIE3</sup> Rate of the charge

- (1) The rate of the charge imposed by clause <sup>FIE1</sup> on logs is worked out using this table.

Forest industries export charge		
Item	Class of logs	Rate of charge
1	Softwood sawlogs, other than cypress sawlogs, that are intended and suitable for timber products, other than: <ol style="list-style-type: none"><li>(a) products or battens mentioned in item 6; or</li><li>(b) poles or posts mentioned in item 7</li></ol>	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	29 cents per m <sup>3</sup> (the

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 2 Forestry

Division 2 Forest industries export charge

Clause <sup>FIE4</sup>

---

**Forest industries export charge**

---

<b>Item</b>	<b>Class of logs</b>	<b>Rate of charge</b>
	timber products	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 in subclause (1) covers a class of logs, apply the first item that covers that class.

**<sup>FIE4</sup> Charge payer**

The charge imposed by clause <sup>FIE1</sup> on logs is payable by the person who exports the logs from Australia.

**<sup>FIE5</sup> Application provision**

Clause <sup>FIE1</sup> applies in relation to logs that are exported on or after 1 July 2025, whether the logs were produced before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**  
Forestry **Part 2**  
Forest products import charge **Division 3**

Clause <sup>^</sup>FIC1

## Division 3—Forest products import charge

### <sup>^</sup>FIC1 Imposition of forest products import charge

- (1) Charge is imposed on forest products that are imported into Australia.
- (2) *Forest products* means:
  - (a) logs; or
  - (b) other goods that are classified to heading 4403, 4407, 4408, 4409, 4410, 4411 or 4412 of Schedule 3 to the *Customs Tariff Act 1995*.

### <sup>^</sup>FIC2 Exemptions from the charge

- (1) If, apart from this subclause and the provisions covered by subclause (2), the sum of the following amounts that the person who imports the forest products would be liable to pay in relation to a financial year that has ended is less than \$330:
  - (a) charge under this Division;
  - (b) charge under Division 2 of this Part (forest industries export charge);
  - (c) levy under Division 3 of Part 2 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* (forest industries products levy);then, in relation to that person, charge is not imposed by clause <sup>^</sup>FIC1 in relation to that year.
- (2) The provisions covered by this subclause are:
  - (a) subclause <sup>^</sup>FIE2(2) of this Part;
  - (b) subclause <sup>^</sup>FIP2(3) of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### <sup>^</sup>FIC3 Rate of the charge

#### *Logs*

- (1) The rate of the charge imposed by clause <sup>^</sup>FIC1 on forest products that are logs is worked out using this table.

Forest products import charge—logs		
Item	Class of logs	Rate of charge
1	Softwood sawlogs, other than cypress sawlogs, that are intended and suitable for timber products, other than: <ol style="list-style-type: none"><li>(a) products or battens mentioned in item 6; or</li><li>(b) poles or posts mentioned in item 7</li></ol>	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)

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 2 Forestry

Division 3 Forest products import charge

Clause <sup>^</sup>FIC3

---

**Forest products import charge—logs**

---

<b>Item</b>	<b>Class of logs</b>	<b>Rate of charge</b>
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 in subclause (1) covers a class of logs, apply the first item that covers that class.

*Forest products that are not logs*

- (3) The rate of the charge imposed by clause <sup>^</sup>FIC1 on forest products that are not logs is the applicable number of cents per m<sup>3</sup> (the general component) of each class of logs covered by subclause (1) that were used to produce the forest products.
- (4) The applicable number is worked out by multiplying:
- (a) the number of cents per m<sup>3</sup> that would have been applicable under subclause (1) in respect of that class of logs if that class of logs had been imported into Australia; by
  - (b) for forest products classified to a heading of Schedule 3 to the *Customs Tariff Act 1995* that is specified in column 1 of an item in this table—the number specified in column 2 of the item.

---

**Forest products import charge—forest products that are not logs**

---

<b>Item</b>	<b>Column 1 Heading of Schedule 3 to the <i>Customs Tariff Act 1995</i></b>	<b>Column 2 Number</b>
1	4403	2
2	4407	2.5
3	4408	2
4	4409	2.5

---

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**  
Forestry **Part 2**  
Forest products import charge **Division 3**

Clause <sup>^</sup>FIC4

---

**Forest products import charge—forest products that are not logs**

---

<b>Item</b>	<b>Column 1 Heading of Schedule 3 to the <i>Customs Tariff Act 1995</i></b>	<b>Column 2 Number</b>
5	4410	1.5
6	4411	1.7
7	4412	2.5

**<sup>^</sup>FIC4 Charge payer**

The charge imposed by clause <sup>^</sup>FIC1 on forest products is payable by the person who imports the forest products into Australia.

**<sup>^</sup>FIC5 Application provision**

Clause <sup>^</sup>FIC1 applies in relation to forest products that are imported on or after 1 July 2025.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 1 Introduction

Clause ^SO7

---

## Part 3—Horticulture

### Division 1—Introduction

#### ^SO7 Simplified outline of this Part

Export charges are imposed on various horticultural products that are exported from Australia.

An export charge is not imposed on a particular horticultural product if levy has already been imposed on the product under the *Primary Industries (Excise) Levies Regulations 2024*.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Almonds **Division 2**

Clause ^AL1

---

## Division 2—Almonds

### ^AL1 Imposition of almond export charge

- (1) Charge is imposed on almonds that are harvested in Australia and exported from Australia.
- (2) *Almond* means a nut of the species *Prunus dulcis*.

### ^AL2 Exemptions from the charge

Charge is not imposed on almonds if levy has already been imposed on the almonds under Division 3 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### ^AL3 Rate of the charge

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

---

Almond export charge	
Item	Rate of charge
1	For almonds (other than almonds of the Nonpareil variety) in their shells, the sum of the following components: (a) 1 cent per kilogram of the almonds and shells (the research and development component); (b) 0.1 cents per kilogram of the almonds and shells (the biosecurity response component)
2	For almonds of the Nonpareil variety in their shells, the sum of the following components: (a) 1.5 cents per kilogram of the almonds and shells (the research and development component); (b) 0.1 cents per kilogram of the almonds and shells (the biosecurity response component)
3	For almonds that are not in their shells, the sum of the following components: (a) 2 cents per kilogram of the almonds (the research and development component); (b) 0.13 cents per kilogram of the almonds (the biosecurity response component)

---

### ^AL4 Charge payer

The charge on almonds is payable by the person who owns the almonds immediately before they are exported from Australia.

### ^AL5 Application provision

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

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 3 Apples and pears

Clause ^AP1

---

## Division 3—Apples and pears

### ^AP1 Imposition of apple and pear export charge

- (1) Charge is imposed on apples or pears that are harvested in Australia and exported from Australia.
- (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 charge

Charge is not imposed on apples or pears if levy has already been imposed on the apples or pears under Division 4 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### ^AP3 Rate of the charge

#### *Apples*

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

---

#### Apple and pear export charge—apples

---

Item	Rate of charge
------	----------------

---

- |   |  |
|---|--|
| 1 | The sum of the following components: <ol style="list-style-type: none"><li>(a) 1.03 cents per kilogram of the apples (the marketing component);</li><li>(b) 0.72 cents per kilogram of the apples (the research and development component);</li><li>(c) 0.02 cents per kilogram of the apples (the biosecurity activity component);</li><li>(d) 0.05 cents per kilogram of the apples (the biosecurity response component);</li><li>(e) 0.075 cents per kilogram of apples (the National Residue Survey component)</li></ol> |
|---|--|
- 

#### *Pears*

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

---

#### Apple and pear export charge

---

Item	Rate of charge—pears
------	----------------------

---

- |   |  |
|---|--|
| 1 | The sum of the following components: <ol style="list-style-type: none"><li>(a) 1.249 cents per kilogram of the pears (the marketing component);</li><li>(b) 0.775 cents per kilogram of the pears (the research and development component);</li><li>(c) 0.05 cents per kilogram of the pears (the biosecurity response component);</li><li>(d) 0.075 cents per kilogram of the pears (the National Residue Survey component)</li></ol> |
|---|--|
-

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Apples and pears **Division 3**

Clause ^AP4

---

## **^AP4 Charge payer**

The charge on apples or pears is payable by the person who owns the apples or pears immediately before they are exported from Australia.

## **^AP5 Application provision**

Clause ^AP1 applies in relation to apples or pears that are exported 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 4 Avocados

Clause ^AV1

---

## Division 4—Avocados

### ^AV1 Imposition of avocado export charge

- (1) Charge is imposed on avocados that are harvested in Australia and exported from Australia.
- (2) *Avocado* means a fruit of the species *Persea americana*.

### ^AV2 Exemptions from the charge

Charge is not imposed on avocados if levy has already been imposed on the avocados under Division 5 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### ^AV3 Rate of the charge

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

---

Avocado export charge	
Item	Rate of charge
1	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>

---

### ^AV4 Charge payer

The charge on avocados is payable by the person who owns the avocados immediately before they are exported from Australia.

### ^AV5 Application provision

Clause ^AV1 applies in relation to avocados that are exported 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**

Cherries **Division 5**

Clause <sup>^</sup>CH1

---

## Division 5—Cherries

### <sup>^</sup>CH1 Imposition of cherry export charge

- (1) Charge is imposed on cherries that are harvested in Australia and exported from Australia.
- (2) *Cherry* means a fruit of the species *Prunus avium*.

### <sup>^</sup>CH2 Exemptions from the charge

Charge is not imposed on cherries if levy has already been imposed on the cherries under Division 7 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### <sup>^</sup>CH3 Rate of the charge

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

---

Cherry export charge	
Item	Rate of charge
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>

---

### <sup>^</sup>CH4 Charge payer

The charge on cherries is payable by the person who owns the cherries immediately before they are exported from Australia.

### <sup>^</sup>CH5 Application provision

Clause <sup>^</sup>CH1 applies in relation to cherries that are exported on or after 1 April 2025, whether the cherries are harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 6 Chestnuts

Clause ^CHES1

---

## Division 6—Chestnuts

### ^CHES1 Imposition of chestnut export charge

- (1) Charge is imposed on chestnuts that are harvested in Australia and exported from Australia.
- (2) *Chestnut* means a nut of the genus *Castanea*.

### ^CHES2 Exemptions from the charge

Charge is not imposed on chestnuts if levy has already been imposed on the chestnuts under Division 8 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### ^CHES3 Rate of the charge

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

---

Chestnut export charge	
Item	Rate of charge
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>

---

### ^CHES4 Charge payer

The charge on chestnuts is payable by the person who owns the chestnuts immediately before they are exported from Australia.

### ^CHES5 Application provision

Clause ^CHES1 applies in relation to chestnuts that are exported on or after 1 July 2025, whether the chestnuts are harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Citrus **Division 7**

Clause <sup>^</sup>CI1

---

## Division 7—Citrus

### <sup>^</sup>CI1 Imposition of citrus export charge

- (1) Charge is imposed on citrus that is harvested in Australia and exported from Australia.
- (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 charge

Charge is not imposed on citrus if levy has already been imposed on the citrus under Division 9 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

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

*Oranges*

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

---

#### Citrus export charge—oranges

---

Item	Rate of charge
------	----------------

---

1	For oranges packed in citrus boxes, the sum of the following components: <ol style="list-style-type: none"><li>(a) 1.5 cents per box (the marketing component);</li><li>(b) 6.40 cents per box (the research and development component);</li><li>(c) 0.60 cents per box (the biosecurity activity component);</li><li>(d) 2.1 cents per box (the biosecurity response component)</li></ol>
2	For oranges packed in containers that are not citrus boxes, the sum of the following components: <ol style="list-style-type: none"><li>(a) 1.5 cents per 20 kilograms of the oranges (the marketing component);</li><li>(b) 6.40 cents per 20 kilograms of the oranges (the research and development component);</li><li>(c) 0.60 cents per 20 kilograms of the oranges (the biosecurity activity component);</li><li>(d) 2.1 cents per 20 kilograms of the oranges (the biosecurity response component)</li></ol>
3	For all other oranges, the sum of the following components: <ol style="list-style-type: none"><li>(a) 75 cents per tonne of the oranges (the marketing component);</li><li>(b) \$3.20 per tonne of the oranges (the research and development component);</li><li>(c) 30 cents per tonne of the oranges (the biosecurity activity component);</li><li>(d) \$1.05 per tonne of the oranges (the biosecurity response component)</li></ol>

---

Note: For the definition of *citrus box*, see subclause (4).

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 7 Citrus

Clause ^CI4

---

## *Other citrus*

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

---

### **Citrus export charge—other citrus**

---

<b>Item</b>	<b>Rate of charge</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)
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); (iii) 2.1 cents per 16.67 kilograms of the grapefruit (the biosecurity response 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)
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 other citrus (the biosecurity activity component); (c) \$1.05 per tonne of the other citrus (the biosecurity response component)

---

Note: For the definition of *citrus box*, see subclause (4).

## *Definitions*

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

## **^CI4 Charge payer**

The charge on citrus is payable by the person who owns the citrus immediately before it is exported from Australia.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Citrus **Division 7**

Clause **^CI5**

---

## **^CI5 Application provision**

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

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 8 Custard apples

Clause <sup>^</sup>CUA1

---

## Division 8—Custard apples

### <sup>^</sup>CUA1 Imposition of custard apple export charge

- (1) Charge is imposed on custard apples that are harvested in Australia and exported from Australia.
- (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.

### <sup>^</sup>CUA2 Exemptions from the charge

Charge is not imposed on custard apples if levy has already been imposed on the custard apples under Division 10 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### <sup>^</sup>CUA3 Rate of the charge

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

---

Custard apple export charge	
Item	Rate of charge
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:
    - (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.
-

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Custard apples **Division 8**

Clause ^CUA4

---

## **^CUA4 Charge payer**

The charge on custard apples is payable by the person who owns the custard apples immediately before they are exported from Australia.

## **^CUA5 Application provision**

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

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 9 Lychees

Clause ^LY1

---

## Division 9—Lychees

### ^LY1 Imposition of lychee export charge

- (1) Charge is imposed on lychees that are harvested in Australia and exported from Australia.
- (2) *Lychee* means a fruit of the species *Litchi chinensis*.

### ^LY2 Exemptions from the charge

Charge is not imposed on lychees if levy has already been imposed on the lychees under Division 13 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### ^LY3 Rate of the charge

The rate of the charge on lychees is worked out using this table.

---

Lychee export charge	
Item	Rate of charge
1	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>

---

### ^LY4 Charge payer

The charge on lychees is payable by the person who owns the lychees immediately before they are exported from Australia.

### ^LY5 Application provision

Clause ^LY1 applies in relation to lychees that are exported 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 10**

Clause <sup>^</sup>MN1

---

## Division 10—Macadamia nuts

### <sup>^</sup>MN1 Imposition of macadamia nut export charge

#### *Export of macadamias in shell—main case*

- (1) Charge 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 exported from Australia.

#### *Export of macadamias in shell—other cases*

- (2) Charge is imposed on macadamias in shell if:
  - (a) the macadamia nuts are harvested in Australia; and
  - (b) the macadamias in shell are exported from Australia; and
  - (c) subclause (1) does not apply in relation to the export.

#### *Export of macadamia dried kernels*

- (3) Charge is imposed on macadamia dried kernels if:
  - (a) the macadamia nuts are harvested in Australia; and
  - (b) the macadamia dried kernels are exported from Australia.

#### *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 charge

#### *Levy already imposed*

- (1) Charge is not imposed on macadamias in shell or macadamia dried kernels if levy has already been imposed on them under Division 14 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 10 Macadamia nuts

Clause ^MN3

---

## *Threshold exemption*

- (2) Charge is not imposed on macadamias in shell or macadamia dried kernels that:
- (a) are exported in a calendar year; and
  - (b) are owned by a person immediately before the export;
- 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) charge under this Division;
  - (d) levy under Division 14 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

## **^MN3 Rate of the charge**

### *Export of macadamias in shell—main case*

- (1) The rate of the charge imposed by subclause ^MN1(1) on macadamias in shell is worked out using this table.

---

#### **Macadamia nut export charge**

---

<b>Item</b>	<b>Rate of charge</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 Residue Survey component)</li></ul> |
|---|---|
- 

- (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 exported 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 exported from Australia.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Macadamia nuts **Division 10**

Clause <sup>^</sup>MN4

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 charge on the export of the macadamias in shell is \$75.63 (\$0.2521 multiplied by 300).

*Export of macadamias in shell—other cases*

- (3) The rate of the charge imposed by subclause <sup>^</sup>MN1(2) on macadamias in shell is worked out using this table.

---

## Macadamia nut export charge

---

Item	Rate of charge
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)

---

*Export of macadamia dried kernels*

- (4) The rate of the charge imposed by subclause <sup>^</sup>MN1(3) on macadamia dried kernels is worked out using this table.

---

## Macadamia nut export charge

---

Item	Rate of charge
1	The sum of the following components: (a) 16.01 cents per kilogram of the kernels (the marketing component); (b) 8.57 cents per kilogram of the kernels (the research and development component); (c) 0 cents per kilogram of the kernels (the biosecurity response component); (d) 0.63 cents per kilogram of the kernels (the National Residue Survey component)

---

## <sup>^</sup>MN4 Charge payer

The charge on macadamias in shell or macadamia dried kernels is payable by the person who owns them immediately before they are exported from Australia.

## <sup>^</sup>MN5 Application provision

Clause <sup>^</sup>MN1 applies in relation to macadamias in shell or macadamia dried kernels that are exported on or after 1 January 2025, whether the macadamia nuts are harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 11 Mangoes

Clause <sup>^</sup>MA1

---

## Division 11—Mangoes

### <sup>^</sup>MA1 Imposition of mango export charge

- (1) Charge is imposed on mangoes that are harvested in Australia and exported from Australia.
- (2) *Mango* means a fruit of the species *Mangifera indica*.

### <sup>^</sup>MA2 Exemptions from the charge

Charge is not imposed on mangoes if levy has already been imposed on the mangoes under Division 15 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### <sup>^</sup>MA3 Rate of the charge

The rate of the charge on mangoes is worked out using this table.

---

Mango export charge	
Item	Rate of charge
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>

---

### <sup>^</sup>MA4 Charge payer

The charge on mangoes is payable by the person who owns the mangoes immediately before they are exported from Australia.

### <sup>^</sup>MA5 Application provision

Clause <sup>^</sup>MA1 applies in relation to mangoes that are exported on or after 1 July 2025, whether the mangoes are harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Melons **Division 12**

Clause **^M1**

---

## Division 12—Melons

### **^M1 Imposition of melon export charge**

- (1) Charge is imposed on melons that are harvested in Australia and exported from Australia.
- (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.

### **^M2 Exemptions from the charge**

#### *Levy already imposed*

- (1) Charge is not imposed on melons if levy has already been imposed on the melons under Division 16 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

#### *Threshold exemption*

- (2) Charge is not imposed on melons if:
  - (a) the melons are exported from Australia in a financial year other than through an exporting agent and are owned by a person immediately before the export; and
  - (b) the total quantity of melons so exported in that year and so owned by the person is less than 20 tonnes.

### **^M3 Rate of the charge**

The rate of the charge on melons is worked out using this table.

---

<b>Melon export charge</b>	
<b>Item</b>	<b>Rate of charge</b>
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>

---

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 12 Melons

Clause ^M4

---

## **^M4 Charge payer**

The charge on melons is payable by the person who owns the melons immediately before they are exported from Australia.

## **^M5 Application provision**

Clause ^M1 applies in relation to melons that are exported on or after 1 July 2025, whether the melons are harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Nashi **Division 13**

Clause <sup>^</sup>N1

---

## Division 13—Nashi

### <sup>^</sup>N1 Imposition of nashi export charge

- (1) Charge is imposed on nashi that are harvested in Australia and exported from Australia.
- (2) *Nashi* means a fruit of the species *Pyrus pyrifolia*.

### <sup>^</sup>N2 Exemptions from the charge

Charge is not imposed on nashi if levy has already been imposed on the nashi under Division 17 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### <sup>^</sup>N3 Rate of the charge

The rate of the charge on nashi is worked out using this table.

---

Nashi export charge	
Item	Rate of charge
1	0 cents per kilogram of the nashi (the research and development component)

---

### <sup>^</sup>N4 Charge payer

The charge on nashi is payable by the person who owns the nashi immediately before they are exported from Australia.

### <sup>^</sup>N5 Application provision

Clause <sup>^</sup>N1 applies in relation to nashi that are exported 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 14 Onions

Clause ^ON1

---

## Division 14—Onions

### ^ON1 Imposition of onion export charge

- (1) Charge is imposed on onions that are harvested in Australia and exported from Australia.
- (2) **Onion** means a bulb of the species *Allium cepa*, but does not include shallots (*Allium cepa* var. *aggregatum*).

### ^ON2 Exemptions from the charge

Charge is not imposed on onions if levy has already been imposed on the onions under Division 19 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### ^ON3 Rate of the charge

The rate of the charge on onions is worked out using this table.

---

Onion export charge	
Item	Rate of charge
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>

---

### ^ON4 Charge payer

The charge on onions is payable by the person who owns the onions immediately before they are exported from Australia.

### ^ON5 Application provision

Clause ^ON1 applies in relation to onions that are exported on or after 1 January 2025, whether the onions are harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Papaya **Division 15**

Clause **^PA1**

---

## Division 15—Papaya

### **^PA1 Imposition of papaya export charge**

- (1) Charge is imposed on papaya that is harvested in Australia and exported from Australia.
- (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 charge**

Charge is not imposed on papaya if levy has already been imposed on the papaya under Division 20 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### **^PA3 Rate of the charge**

The rate of the charge on papaya is worked out using this table.

---

<b>Papaya export charge</b>	
<b>Item</b>	<b>Rate of charge</b>
1	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>

---

### **^PA4 Charge payer**

The charge on papaya is payable by the person who owns the papaya immediately before it is exported from Australia.

### **^PA5 Application provision**

Clause **^PA1** applies in relation to papaya that is exported on or after 1 July 2025, whether the papaya is harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 16 Passionfruit

Clause ^PAS1

---

## Division 16—Passionfruit

### ^PAS1 Imposition of passionfruit export charge

- (1) Charge is imposed on passionfruit that is harvested in Australia and exported from Australia.
- (2) **Passionfruit** means a fruit of the species *Passiflora edulis*, including *P. edulis* f. *flavicarpa*.

### ^PAS2 Exemptions from the charge

Charge is not imposed on passionfruit if levy has already been imposed on the passionfruit under Division 21 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### ^PAS3 Rate of the charge

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

---

#### Passionfruit export charge

---

Item	Rate of charge
1	For passionfruit exported for processing, the sum of the following components: (a) 1.5 cents per kilogram of the passionfruit (the marketing component); (b) 1.5 cents per kilogram of the passionfruit (the research and development component)
2	For other passionfruit that is packed in passionfruit cartons, the sum of the following components: (a) 20 cents per carton (the marketing component); (b) 20 cents per carton (the research and development component)
3	For all other passionfruit, the sum of the following components: (a) 20 cents per 8 kilograms of the passionfruit (the marketing component); (b) 20 cents per 8 kilograms of the passionfruit (the research and development component)

---

- (2) **Passionfruit carton** means an 18 litre container of a kind ordinarily used in the Australian horticultural industry for packing passionfruit.

### ^PAS4 Charge payer

The charge on passionfruit is payable by the person who owns the passionfruit immediately before it is exported from Australia.

### ^PAS5 Application provision

Clause ^PAS1 applies in relation to passionfruit that is exported 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 17**

Clause <sup>^</sup>P1

---

## Division 17—Persimmons

### <sup>^</sup>P1 Imposition of persimmon export charge

- (1) Charge is imposed on persimmons that are harvested in Australia and exported from Australia.
- (2) *Persimmon* means a fruit of the species *Diospyros kaki*.

### <sup>^</sup>P2 Exemptions from the charge

Charge is not imposed on persimmons if levy has already been imposed on the persimmons under Division 22 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### <sup>^</sup>P3 Rate of the charge

The rate of the charge on persimmons is worked out using this table.

---

Persimmon export charge	
Item	Rate of charge
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>

---

### <sup>^</sup>P4 Charge payer

The charge on persimmons is payable by the person who owns the persimmons immediately before they are exported from Australia.

### <sup>^</sup>P5 Application provision

Clause <sup>^</sup>P1 applies in relation to persimmons that are exported 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 18 Pineapples

Clause <sup>^</sup>PI1

---

## Division 18—Pineapples

### <sup>^</sup>PI1 Imposition of pineapple export charge

- (1) Charge is imposed on pineapples that are harvested in Australia and exported from Australia.
- (2) *Pineapple* means a fruit of any species of the genus *Ananas*.

### <sup>^</sup>PI2 Exemptions from the charge

Charge is not imposed on pineapples if levy has already been imposed on the pineapples under Division 23 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### <sup>^</sup>PI3 Rate of the charge

The rate of the charge on pineapples is worked out using this table.

---

Pineapple export charge	
Item	Rate of charge
1	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>

---

### <sup>^</sup>PI4 Charge payer

The charge on pineapples is payable by the person who owns the pineapples immediately before they are exported from Australia.

### <sup>^</sup>PI5 Application provision

Clause <sup>^</sup>PI1 applies in relation to pineapples that are exported on or after 1 July 2025, whether the pineapples are harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Potatoes **Division 19**

Clause **^PO1**

---

## Division 19—Potatoes

### **^PO1 Imposition of potato export charge**

- (1) Charge is imposed on potatoes that are harvested in Australia and exported from Australia.
- (2) *Potato* means a tuber of the species *Solanum tuberosum*.

### **^PO2 Exemptions from the charge**

#### *Levy already imposed*

- (1) Charge is not imposed on potatoes if levy has already been imposed on the potatoes under Division 24 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

#### *Threshold exemption*

- (2) Charge is not imposed on potatoes if:
  - (a) the potatoes are exported from Australia in a calendar year other than through an exporting agent and are owned by a person immediately before the export; and
  - (b) the total quantity of potatoes so exported in that year and so owned by the person is less than 100 tonnes.

### **^PO3 Rate of the charge**

The rate of the charge on potatoes is worked out using this table.

---

<b>Potato export charge</b>	
<b>Item</b>	<b>Rate of charge</b>
1	The sum of the following components: <ol 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></ol>

---

### **^PO4 Charge payer**

The charge on potatoes is payable by the person who owns the potatoes immediately before they are exported from Australia.

### **^PO5 Application provision**

Clause **^PO1** applies in relation to potatoes that are exported 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 20 Rubus (raspberry, blackberry, etc.)

Clause ^RU1

---

## Division 20—Rubus (raspberry, blackberry, etc.)

### ^RU1 Imposition of rubus export charge

- (1) Charge is imposed on rubus that is harvested in Australia and exported from Australia.
- (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 charge

Charge is not imposed on rubus if levy has already been imposed on the rubus under Division 26 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### ^RU3 Rate of the charge

The rate of the charge on rubus is worked out using this table.

---

Rubus export charge	
Item	Rate of charge
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 Charge payer

The charge on rubus is payable by the person who owns the rubus immediately before it is exported from Australia.

### ^RU5 Application provision

Clause ^RU1 applies in relation to rubus that is exported 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 21**

Clause <sup>^</sup>ST1

---

## Division 21—Stone fruit

### <sup>^</sup>ST1 Imposition of stone fruit export charge

- (1) Charge is imposed on stone fruit that is harvested in Australia and exported from Australia.
- (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; or
    - (ii) *Prunus armeniaca*, commonly called apricot; or
    - (iii) *Prunus persica*, commonly called nectarine or peach; or
  - (b) a hybrid between any of those species.

### <sup>^</sup>ST2 Exemptions from the charge

Charge is not imposed on stone fruit if levy has already been imposed on the stone fruit under Division 27 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### <sup>^</sup>ST3 Rate of the charge

The rate of the charge on stone fruit is worked out using this table.

---

Stone fruit export charge	
Item	Rate of charge
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></ol>

---

### <sup>^</sup>ST4 Charge payer

The charge on stone fruit is payable by the person who owns the stone fruit immediately before it is exported from Australia.

### <sup>^</sup>ST5 Application provision

Clause <sup>^</sup>ST1 applies in relation to stone fruit that is exported on or after 1 July 2025, whether the stone fruit is harvested before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 3 Horticulture

Division 22 Sweet potatoes

Clause <sup>^</sup>SP1

---

## Division 22—Sweet potatoes

### <sup>^</sup>SP1 Imposition of sweet potato export charge

- (1) Charge is imposed on sweet potatoes that are harvested in Australia and exported from Australia.
- (2) *Sweet potato* means the starchy, storage roots of the species known as *Ipomoea batatas*.

### <sup>^</sup>SP2 Exemptions from the charge

Charge is not imposed on sweet potatoes if levy has already been imposed on the sweet potatoes under Division 29 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### <sup>^</sup>SP3 Rate of the charge

The rate of the charge on sweet potatoes is worked out using this table.

---

#### Sweet potato export charge

---

Item	Rate of charge
------	----------------

---

1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 1% of the free on board value of the sweet potatoes immediately before export (the marketing component);</li><li>(b) 0.485% of the free on board value of the sweet potatoes immediately before export (the research and development component);</li><li>(c) 0.0150% of the free on board value of the sweet potatoes immediately before export (the biosecurity activity component);</li><li>(d) 0% of the free on board value of the sweet potatoes immediately before export (the biosecurity response component)</li></ol>
---	---

---

### <sup>^</sup>SP4 Charge payer

The charge on sweet potatoes is payable by the person who owns the sweet potatoes immediately before they are exported from Australia.

### <sup>^</sup>SP5 Application provision

Clause <sup>^</sup>SP1 applies in relation to sweet potatoes that are exported on or after 1 July 2025, whether the sweet potatoes are harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Horticulture **Part 3**

Vegetables **Division 23**

Clause <sup>^</sup>VEG1

## Division 23—Vegetables

### <sup>^</sup>VEG1 Imposition of vegetable export charge

- (1) Charge is imposed on vegetables that are harvested in Australia and exported from Australia.
- (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 Exemptions from the charge

Charge is not imposed on vegetables if levy has already been imposed on the vegetables under Division 30 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### <sup>^</sup>VEG3 Rate of the charge

The rate of the charge on vegetables is worked out using this table.

Vegetable export charge	
Item	Rate of charge
1	The sum of the following components: <ol style="list-style-type: none"><li>(a) 0.485% of the free on board value of the vegetables immediately before export (the research and development component);</li><li>(b) 0.0150% of the free on board value of the vegetables immediately before export (the biosecurity activity component);</li><li>(c) 0.01% of the free on board value of the vegetables immediately before export (the biosecurity response component)</li></ol>

# EXPOSURE DRAFT

**Schedule 2** Plants and plant products

**Part 3** Horticulture

**Division 23** Vegetables

Clause ^VEG4

---

## **^VEG4 Charge payer**

The charge on vegetables is payable by the person who owns the vegetables immediately before they are exported from Australia.

## **^VEG5 Application provision**

Clause ^VEG1 applies in relation to vegetables that are exported on or after 1 July 2025, whether the vegetables are harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Viticulture **Part 4**

Introduction **Division 1**

Clause **^SO8**

---

## **Part 4—Viticulture**

### **Division 1—Introduction**

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

There are 3 viticulture export charges.

First, table grapes export charge is imposed on table grapes that are harvested in Australia and exported from Australia.

Second, dried grapes export charge is imposed on dried grapes, where the grapes were grown and dried in Australia and the dried grapes exported from Australia.

Third, wine export charge is imposed on wine that is produced in Australia and exported from Australia.

There are charge exemptions for all 3 charges.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products

Part 4 Viticulture

Division 2 Table grapes export charge

Clause ^TG1

---

## Division 2—Table grapes export charge

### ^TG1 Imposition of table grapes export charge

Charge is imposed on table grapes that are harvested in Australia and exported from Australia.

### ^TG2 Exemptions from the charge

Charge is not imposed by clause ^TG1 on table grapes if levy has already been imposed on the grapes under Division 2 of Part 4 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### ^TG3 Rate of the charge

The rate of the charge imposed by clause ^TG1 on table grapes is worked out using this table.

---

#### Table grapes export charge

---

Item	Rate of charge
------	----------------

---

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></ul>
---	---

---

### ^TG4 Charge payer

The charge imposed by clause ^TG1 on table grapes is payable by the person who owns the grapes immediately before they are exported from Australia.

### ^TG5 Application provision

Clause ^TG1 applies in relation to table grapes that are exported on or after 1 July 2025, whether the grapes are harvested before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Viticulture **Part 4**

Dried grapes export charge **Division 3**

Clause ^DG1

---

## Division 3—Dried grapes export charge

### ^DG1 Imposition of dried grapes export charge

Charge is imposed on dried grapes, where the grapes were grown and dried in Australia and the dried grapes exported from Australia.

### ^DG2 Exemptions from the charge

Charge is not imposed on dried grapes if levy has already been imposed on the dried grapes under Division 3 of Part 4 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### ^DG3 Rate of the charge

The rate of the charge on dried grapes is worked out using this table.

---

Dried grapes export charge	
Item	Rate of charge
1	The sum of the following components: (a) \$7 per tonne of the dried grapes (the marketing component); (b) \$0 per tonne of the dried grapes (the biosecurity response component)

---

### ^DG4 Charge payer

The charge on dried grapes is payable by the person who owns the dried grapes immediately before they are exported from Australia.

### ^DG5 Application provision

Clause ^DG1 applies in relation to dried grapes that are exported 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 Wine export charge

Clause <sup>^</sup>WI1

---

## Division 4—Wine export charge

### <sup>^</sup>WI1 Imposition of wine export charge

- (1) Charge is imposed on wine that is produced in Australia and exported from Australia.
- (2) **Wine** means an alcoholic beverage produced by the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes, or both.

### <sup>^</sup>WI2 Exemptions from the charge

Charge is not imposed on wine that is a small quantity of wine in accordance with regulations made under the *Wine Australia Act 2013* for the purposes of the definition of **small quantities** in subsection 40J(1) of that Act.

### <sup>^</sup>WI3 Rate of the charge

- (1) The rate of the charge on wine exported in a quarter in a financial year by a person is the amount worked out under subclause (2) (the marketing component).
- (2) The amount is:
  - (a) the amount worked out for the quarter using this table; less
  - (b) if charge is imposed on wine exported by the person in one or more earlier quarters in that year (if applicable)—the amount worked out for each earlier quarter using this table.

---

Wine export charge		
Item	If, for all wine exported by the person in the year, the total free on board sales value of the wine as at the end of the quarter is:	The amount is:
1	Not more than \$20,000,000	0.2% of that total
2	More than \$20,000,000 but not more than \$70,000,000	The sum of: (a) 0.1% of the difference between that total and \$20,000,000; and (b) \$40,000
3	More than \$70,000,000	The sum of: (a) 0.05% of the difference between that total and \$70,000,000; and (b) \$90,000

---

Example: Assume for the 2025-2026 financial year that a person exports wine from Australia in each quarter in that year under a licence under regulations made under the *Wine Australia Act 2013*.

Assume at the end of the first quarter in that year the total free on board sales value of all the wine for that year is \$15,000,000. The amount of the charge for the first quarter is **\$30,000** (0.2% of \$15,000,000).

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**

Viticulture **Part 4**

Wine export charge **Division 4**

Clause <sup>^</sup>WI4

---

Assume at the end of the second quarter in that year the total free on board sales value of all the wine for that year is \$25,000,000. The amount of the charge for the second quarter is **\$15,000** (0.1% of \$5,000,000 plus \$40,000, less \$30,000 for the first quarter).

Assume at the end of the third quarter in that year the total free on board sales value of all the wine for that year is \$58,000,000. The amount of the charge for the third quarter is **\$33,000** (0.1% of \$38,000,000 plus \$40,000, less \$15,000 for the second quarter and less \$30,000 for the first quarter).

Assume at the end of the fourth quarter in that year the total free on board sales value of all the wine for that year is \$80,000,000. The amount of the charge for the fourth quarter is **\$17,000** (0.05% of \$10,000,000 plus \$90,000, less \$33,000 for the third quarter, less \$15,000 for the second quarter and less \$30,000 for the first quarter).

## <sup>^</sup>WI4 Charge payer

The charge on wine is payable by the person who holds the licence under regulations under the *Wine Australia Act 2013* for the export of the wine from Australia.

## <sup>^</sup>WI5 Application provision

Clause <sup>^</sup>WI1 applies in relation to wine that is exported on or after 1 July 2025, whether the wine 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 ^SO9

---

## Part 5—Other plants and plant products

### Division 1—Introduction

#### ^SO9 Simplified outline of this Part

##### *Fodder*

Fodder export charge is imposed on fodder that is produced in Australia and exported from Australia. There is a 250 tonne threshold exemption.

##### *Tea tree oil*

Tea tree oil export charge is imposed on tea tree oil that is distilled in Australia and exported from Australia. There is no charge if levy has already been imposed on the tea tree oil under the *Primary Industries (Excise) Levies Regulations 2024*.

##### *Turf*

Turf export charge is imposed on turf that is harvested in Australia and exported from Australia. There is no charge if levy has already been imposed on the turf under the *Primary Industries (Excise) Levies Regulations 2024*. There is also a 20,000 square metre threshold exemption.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**  
Other plants and plant products **Part 5**  
Fodder **Division 2**

Clause ^FO1

---

## Division 2—Fodder

### ^FO1 Imposition of fodder export charge

- (1) Charge is imposed on fodder that is produced in Australia and exported from Australia.
- (2) **Fodder** means the following that are for use for animal feed:
  - (a) hay (including oaten hay, lucerne hay and wheaten hay);
  - (b) straw (including cereal straw);but does not include chaff, extruded products or silage.

### ^FO2 Exemptions from the charge

Charge is not imposed on fodder if:

- (a) the fodder is exported from Australia in a quarter in a financial year and is owned by a person immediately before the export; and
- (b) the total quantity of fodder so exported in that quarter and so owned by the person is less than 250 tonnes.

### ^FO3 Rate of the charge

The rate of the charge on fodder is worked out using this table.

---

Fodder export charge	
Item	Rate of charge
1	50 cents per tonne of fodder (the research and development component)

---

### ^FO4 Charge payer

The charge on fodder is payable by the person who owns the fodder immediately before it is exported from Australia.

### ^FO5 Application provision

Clause ^FO1 applies in relation to fodder that is exported on or after 1 July 2025, whether the fodder is produced before, on or after that day.

# EXPOSURE DRAFT

Schedule 2 Plants and plant products  
Part 5 Other plants and plant products  
Division 3 Tea tree oil

Clause <sup>^</sup>TTO1

---

## Division 3—Tea tree oil

### <sup>^</sup>TTO1 Imposition of tea tree oil export charge

- (1) Charge is imposed on tea tree oil that is distilled in Australia and exported from Australia.
- (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 charge

Charge is not imposed on tea tree oil if levy has already been imposed on the tea tree oil under Division 3 of Part 5 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

### <sup>^</sup>TTO3 Rate of the charge

The rate of the charge on tea tree oil is worked out using this table.

---

Tea tree oil export charge	
Item	Rate of charge
1	The sum of the following components: (a) 25 cents per kilogram of the tea tree oil (the research and development component); (b) 0 cents per kilogram of the tea tree oil (the biosecurity response component)

---

### <sup>^</sup>TTO4 Charge payer

The charge on tea tree oil is payable by the person who owns the tea tree oil immediately before it is exported from Australia.

### <sup>^</sup>TTO5 Application provision

Clause <sup>^</sup>TTO1 applies in relation to tea tree oil that is exported on or after 1 July 2025, whether the tea tree oil is distilled before, on or after that day.

# EXPOSURE DRAFT

Plants and plant products **Schedule 2**  
Other plants and plant products **Part 5**  
Turf **Division 4**

Clause ^TU1

---

## Division 4—Turf

### ^TU1 Imposition of turf export charge

- (1) Charge is imposed on turf that is harvested in Australia and exported from Australia.
- (2) *Turf* means a living grass species that forms a uniform ground cover.

### ^TU2 Exemptions from the charge

#### *Levy already imposed*

- (1) Charge is not imposed on turf if levy has already been imposed on the turf under Division 4 of Part 5 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

#### *Threshold exemption*

- (2) Charge is not imposed on turf that is exported from Australia in a financial year and that is owned by a person immediately before the export if the sum of the following is 20,000 square metres or less:
  - (a) the total quantity of turf that is exported from Australia in that year and that is owned by the person immediately before the export;
  - (b) 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.

### ^TU3 Rate of the charge

The rate of the charge on turf is worked out using this table.

---

Turf export charge	
Item	Rate of charge
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>

---

### ^TU4 Charge payer

The charge on turf is payable by the person who owns the turf immediately before it is exported from Australia.

### ^TU5 Application provision

Clause ^TU1 applies in relation to turf that is exported on or after 1 July 2025, whether the turf is harvested before, on or after that day.

# EXPOSURE DRAFT

**Schedule 2** Plants and plant products  
**Part 5** Other plants and plant products  
**Division 4** Turf

Section ^TU5

---