EXPOSURE DRAFT

Primary Industries Levies and Charges Collection Rules 2024

I, Adam Phillip Fennessy PSM, Secretary of the Department of Agriculture, Fisheries and Forestry, make the following rules.

Dated 2024

Adam Phillip Fennessy PSM **[DRAFT ONLY—NOT FOR SIGNATURE]**
Secretary of the Department of Agriculture, Fisheries and Forestry

Contents

Part 1—Preliminary 1
^1 Name 1
^2 Commencement 1
^3 Authority 1
^4 Simplified outline of this instrument 1
^5 Definitions 2
^6 Agent definitions 12
^7 Process a plant product or animal product 14
^8 Approved forms 15

Part 2—Collection provisions 16
^9 Collection rules 16
^10 Common rules for exemptions from giving returns for usual return periods 16
^11 Notices to be given if person considers that an exemption from levy or charge applies 17
^12 Notices to be given to assist collection agents to complete returns or make records 18

Schedule 1—Animals and animal products 19

Part 1—Bees and honey 19
Division 1—Introduction 19
^SO1 Simplified outline of this Part 19
Division 2—Bees 20
^QB1 Obligations of levy payers or charge payers 20
^QB2 Obligations of persons claiming levy or charge exemption 23
^QB3 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers 23
^QB4 Application provisions 24
Division 3—Honey 25
^H1 Obligations of levy payers or charge payers 25
^H2 Obligations of collection agents 28
^H3 Obligations of persons claiming levy or charge exemption 30
^H4 Process for obtaining exemption from giving quarterly returns—charge payers 30
^H5 Process for obtaining exemption from giving quarterly returns—collection agents 31

Part 2—Chickens and eggs 32
Division 1—Introduction 32
^SO2 Simplified outline of this Part 32
Division 2—Laying chickens and eggs 33
Subdivision A—Laying chickens 33
^LCH1 Obligations of levy payers 33
^LCH2 Obligations of persons claiming levy exemption 34
Subdivision B—Eggs 36
^EG1 Obligations of levy payers 36
^EG2 Obligations of collection agents 37
^EG3 Obligations of persons claiming levy exemption 39

^EG4 When are laying chickens purchased? 39
Division 3—Meat chickens 40
^MCH1 Obligations of levy payers 40
^MCH2 Obligations of persons claiming levy exemption 41
Part 3—Livestock 43
Division 1—Introduction 43
^SO4 Simplified outline of this Part 43
Division 2—Buffaloes 46
Subdivision A—Buffalo slaughter levy 46
^BU1A Obligations of levy payers 46
^BU1B Obligations of collection agents 47
^BU1C Obligations of persons claiming levy exemption 49
Subdivision B—Buffalo export charge 50
^BU1 Obligations of charge payers 50
^BU2 Obligations of collection agents 51
Division 3—Cattle 53
Subdivision A—Cattle slaughter levy 53
^CA1A Obligations of levy payers 53
^CA1B Obligations of collection agents 54
^CA1C Obligations of persons claiming levy exemption 56
Subdivision B—Cattle transaction levy 57
^CA1 Obligations of levy payers 57
^CA2 Obligations of collection agents 59
^CA3 Obligations of persons claiming levy exemption 61
Subdivision C—Cattle exporter charge 62
^CE1 Obligations of charge payers 62
^CE2 Obligations of collection agents 63
Subdivision D—Cattle owner charge 66
^CE3 Obligations of charge payers 66
^CE4 Obligations of collection agents 67
^CE5 Obligations of persons claiming charge exemption 69
Division 4—Deer 70
^DE1 Obligations of levy payers 70
^DE2 Obligations of collection agents 71
^DE3 Obligations of persons claiming levy exemption 73
Division 5—Goats 74
Subdivision A—Goat slaughter levy 74
^GO1 Obligations of levy payers 74
^GO2 Obligations of collection agents—goat slaughter levy 75
^GO3 Obligations of persons claiming levy exemption 77
Subdivision B—Goat transaction levy 78
^GO4 Obligations of levy payers 78
^GO5 Obligations of collection agents 80
^GO6 Obligations of persons claiming levy exemption 82
Subdivision C—Goat exporter charge 83
^GO7 Obligations of charge payers 83
^GO8 Obligations of collection agents 84

Subdivision D—Goat owner charge 87
^GO9 Obligations of charge payers 87
^GO10 Obligations of collection agents....88
^GO11 Obligations of persons claiming charge exemption 90
Division 6—Horses 91
Subdivision A—Horse slaughter levy 91
^HOR1 Obligations of levy payers 91
^HOR2 Obligations of collection agents....92
^HOR3 Obligations of persons claiming levy exemption 94
Subdivision B—Thoroughbred horse levy 95
^HOR10 Obligations of levy payers 95
Subdivision C—Horse biosecurity response levy 97
^HOR20 Obligations of levy payers 97
^HOR21 Application provisions....98
Division 7—Pigs 99
^PIG1 Obligations of levy payers 99
^PIG2 Obligations of collection agents....100
^PIG3 Obligations of persons claiming levy exemption 102
Division 8—Sheep and lambs 103
Subdivision A—Sheep and lambs slaughter levy 103
^SL1 Obligations of levy payers 103
^SL2 Obligations of collection agents....104
^SL3 Obligations of persons claiming levy exemption 106
Subdivision B—Sheep and lambs transaction levy 107
^SL4 Obligations of levy payers 107
^SL5 Obligations of collection agents....109
^SL6 Obligations of persons claiming levy exemption 111
Subdivision C—Sheep and lambs exporter charge 113
^SL7 Obligations of charge payers 113
^SL8 Obligations of collection agents....114
Subdivision D—Sheep and lambs owner charge 117
^SL9 Obligations of charge payers 117
^SL10 Obligations of collection agents....118
^SL11 Obligations of persons claiming charge exemption 120
Part 4—Livestock products 121
Division 1—Introduction 121
^SO4 Simplified outline of this Part....121
Division 2—Dairy produce 122
^DP1 Obligations of levy payers 122
^DP2 Obligations of collection agents....124
^DP3 Obligations of persons claiming levy exemption 125
Division 3—Goat fibre 127
^GF1 Obligations of levy payers 127
^GF2 Obligations of collection agents....129
^GF3 Obligations of persons claiming levy exemption 131
Division 4—Wool 132
^WO1 Obligations of levy payers or charge payers 132

^WO2 Obligations of collection agents....135
^WO3 Obligations of persons claiming levy or charge exemption....137
^WO4 Process for obtaining exemption from giving monthly returns—levy payers....137
^WO5 Process for obtaining exemption from giving monthly returns—collection agents....138

Part 5—Other animals 139

Division 1—Introduction 139
^SO5 Simplified outline of this Part....139

Division 2—Farmed prawns 141
^FP1 Obligations of levy payers or charge payers....141
^FP2 Obligations of collection agents....143
^FP3 Obligations of persons claiming levy or charge exemption....145
^FP4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers....146
^FP5 Process for obtaining exemption from giving quarterly returns—collection agents....146

Division 3—Game animals 148
^GA1 Obligations of levy payers....148

Division 4—Macropods 150
^MAC1 Obligations of levy payers....150
^MAC2 Obligations of persons claiming levy exemption....151
^MAC3 Process for obtaining exemption from giving monthly returns—levy payers....152

Division 5—Ratites 153
^RA1 Obligations of levy payers....153
^RA2 Obligations of collection agents....154
^RA3 Obligations of persons claiming levy exemption....156

Schedule 2—Plants and plant products 157

Part 1—Crops 157

Division 1—Introduction 157
^SO6 Simplified outline of this Part....157

Division 2—Cotton 159
^CO1 Obligations of levy payers or charge payers....159
^CO2 Obligations of collection agents....161

Division 3—Grain 164
^GN1 Obligations of levy payers....164
^GN2 Obligations of collection agents....166
^GN3 Obligations of persons claiming levy exemption....168

Division 4—Pasture seeds 169
^PS1 Obligations of levy payers....169
^PS2 Obligations of collection agents....170

Division 5—Rice 172
^RI1 Obligations of levy payers....172
^RI2 Obligations of collection agents....173

Division 6—Sugarcane 176
^SC1 Obligations of levy payers....176

^SC2 Obligations of collection agents....178
^SC3 Obligations of persons claiming levy exemption....179

Part 2—Forestry 180

Division 1—Introduction 180
^SO7 Simplified outline of this Part....180

Division 2—Forest growers levy 182
^FG1 Obligations of levy payers....182
^FG2 Obligations of collection agents....184
^FG3 Obligations of persons claiming levy exemption....186

Division 3—Forest industries products levy 188
^FIP1 Obligations of levy payers....188
^FIP2 Obligations of persons claiming levy exemption....189
^FIP3 Process for obtaining exemption from giving quarterly returns—levy payers....190

Division 4—Forest industries export charge 191
^FIE1 Obligations of charge payers....191
^FIE2 Obligations of collection agents....193
^FIE3 Obligations of persons claiming charge exemption....194
^FIE4 Process for obtaining exemption from giving quarterly returns—charge payers....195
^FIE5 Process for obtaining exemption from giving quarterly returns—collection agents....195

Division 5—Forest products import charge 197
^FIC1 Obligations of charge payers....197
^FIC2 Obligations of collection agents....198
^FIC3 Obligations of persons claiming charge exemption....199

Part 3—Horticulture 200

Division 1—Introduction 200
^SO8 Simplified outline of this Part....200

Division 2—Agaricus mushrooms 201
^MU1 Obligations of levy payers....201
^MU2 Obligations of collection agents....203
^MU3 Obligations of persons claiming levy exemption....205
^MU4 Application for alternative payment method—large producers or purchasers....205
^MU5 When is mushroom spawn purchased?....207

Division 3—Almonds 208
^AL1 Obligations of levy payers or charge payers....208
^AL2 Obligations of collection agents....210
^AL3 Obligations of persons claiming charge exemption....212

Division 4—Apples and pears 213
^AP1 Obligations of levy payers or charge payers....213
^AP2 Obligations of collection agents....216
^AP3 Obligations of persons claiming levy or charge exemption....218
^AP4 Process for obtaining exemption from giving quarterly returns—charge payers....219
^AP5 Process for obtaining exemption from giving quarterly returns—collection agents....219

Division 5—Avocados 220
^AV1 Obligations of levy payers or charge payers 220
^AV2 Obligations of collection agents....223
^AV3 Obligations of persons claiming levy or charge exemption 225
^AV4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers....226
^AV5 Process for obtaining exemption from giving quarterly returns—collection agents 226
Division 6—Bananas 228
^BA1 Obligations of levy payers 228
^BA2 Obligations of collection agents....230
^BA3 Obligations of persons claiming levy exemption 232
^BA4 Process for obtaining exemption from giving quarterly returns—levy payers....232
^BA5 Process for obtaining exemption from giving quarterly returns—collection agents 232
Division 7—Cherries 234
^CH1 Obligations of levy payers or charge payers 234
^CH2 Obligations of collection agents....236
^CH3 Obligations of persons claiming levy or charge exemption 238
Division 8—Chestnuts 239
^CHES1 Obligations of levy payers or charge payers 239
^CHES2 Obligations of collection agents....243
^CHES3 Obligations of persons claiming levy or charge exemption 245
^CHES4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers....245
^CHES5 Process for obtaining exemption from giving quarterly returns—collection agents 246
Division 9—Citrus 247
^CI1 Obligations of levy payers or charge payers 247
^CI2 Obligations of collection agents....250
^CI3 Obligations of persons claiming levy or charge exemption 252
^CI4 Process for obtaining exemption from giving quarterly returns—charge payers 252
^CI5 Process for obtaining exemption from giving quarterly returns—collection agents 253
Division 10—Custard apples 254
^CUA1 Obligations of levy payers or charge payers 254
^CUA2 Obligations of collection agents....256
^CUA3 Obligations of persons claiming levy or charge exemption 258
^CUA4 Process for obtaining exemption from giving quarterly returns—charge payers 259
^CUA5 Process for obtaining exemption from giving quarterly returns—collection agents 259
Division 11—Dried tree fruit 260
^DTF1 Obligations of levy payers 260
^DTF2 Obligations of collection agents....262
^DTF3 Obligations of persons claiming levy exemption 264
Division 12—Ginger 265
^GI1 Obligations of levy payers 265
^GI2 Obligations of collection agents....267

^GI3 Obligations of persons claiming levy exemption 269
^GI4 Process for obtaining exemption from giving quarterly returns—levy payers 269
^GI5 Process for obtaining exemption from giving quarterly returns—collection agents 269

Division 13—Lychees 271
^LY1 Obligations of levy payers or charge payers 271
^LY2 Obligations of collection agents 274
^LY3 Obligations of persons claiming levy or charge exemption 275

Division 14—Macadamia nuts 277
^MN1 Obligations of levy payers or charge payers 277
^MN2 Obligations of collection agents 281
^MN3 Obligations of persons claiming levy or charge exemption 283

Division 15—Mangoes 284
^MA1 Obligations of levy payers or charge payers 284
^MA2 Obligations of collection agents 286
^MA3 Obligations of persons claiming levy or charge exemption 288

Division 16—Melons 289
^M1 Obligations of levy payers or charge payers 289
^M2 Obligations of collection agents 292
^M3 Obligations of persons claiming levy or charge exemption 295
^M4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers 295
^M5 Process for obtaining exemption from giving quarterly returns—collection agents 296

Division 17—Nashi 297
^N1 Obligations of levy payers or charge payers 297
^N2 Obligations of collection agents 300
^N3 Obligations of persons claiming levy or charge exemption 302
^N4 Process for obtaining exemption from giving quarterly returns—charge payers 303
^N5 Process for obtaining exemption from giving quarterly returns—collection agents 303
^N6 Application provisions 303

Division 18—Olives 304
^OL1 Obligations of levy payers 304
^OL2 Obligations of collection agents 305
^OL3 Obligations of persons claiming levy exemption 307

Division 19—Onions 308
^ON1 Obligations of levy payers or charge payers 308
^ON2 Obligations of collection agents 311
^ON3 Obligations of persons claiming charge exemption 313
^ON4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers 314
^ON5 Process for obtaining exemption from giving quarterly returns—collection agents 314

Division 20—Papaya 316
^PA1 Obligations of levy payers or charge payers 316
^PA2 Obligations of collection agents 318
^PA3 Obligations of persons claiming levy or charge exemption 320

Division 21—Passionfruit 322
^PAS1 Obligations of levy payers or charge payers 322
^PAS2 Obligations of collection agents....325
^PAS3 Obligations of persons claiming levy or charge exemption 327
^PAS4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers....328
^PAS5 Process for obtaining exemption from giving quarterly returns—collection agents 328
Division 22—Persimmons 330
^P1 Obligations of levy payers or charge payers 330
^P2 Obligations of collection agents....333
^P3 Obligations of persons claiming levy or charge exemption 334
Division 23—Pineapples 336
^PI1 Obligations of levy payers or charge payers 336
^PI2 Obligations of collection agents....339
^PI3 Obligations of persons claiming levy or charge exemption 341
^PI4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers....342
^PI5 Process for obtaining exemption from giving quarterly returns—collection agents 342
Division 24—Potatoes 344
^PO1 Obligations of levy payers or charge payers 344
^PO2 Obligations of collection agents....348
^PO3 Obligations of persons claiming levy or charge exemption 350
^PO4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers....350
^PO5 Process for obtaining exemption from giving quarterly returns—collection agents 351
Division 25—Prunes 352
^PR1 Obligations of levy payers 352
^PR2 Obligations of collection agents....354
^PR3 Obligations of persons claiming levy exemption 356
Division 26—Rubus (raspberry, blackberry etc.) 357
^RU1 Obligations of levy payers or charge payers 357
^RU2 Obligations of collection agents....360
^RU3 Obligations of persons claiming levy or charge exemption 362
^RU4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers....362
^RU5 Process for obtaining exemption from giving quarterly returns—collection agents 363
Division 27—Stone fruit 364
^ST1 Obligations of levy payers or charge payers 364
^ST2 Obligations of collection agents....367
^ST3 Obligations of persons claiming levy or charge exemption 369
^ST4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers....370
^ST5 Process for obtaining exemption from giving quarterly returns—collection agents 370
Division 28—Strawberries 372
^STR1 Obligations of levy payers 372
^STR2 Obligations of collection agents....373

^STR3 When are strawberry runners purchased? 375

Division 29—Sweet potatoes 376

^SP1 Obligations of levy payers or charge payers 376
^SP2 Obligations of collection agents....379
^SP3 Obligations of persons claiming charge exemption 381
^SP4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers....382
^SP5 Process for obtaining exemption from giving quarterly returns—collection agents 382

Division 30—Vegetables 384

^VEG1 Obligations of levy payers or charge payers 384
^VEG2 Obligations of collection agents....387
^VEG3 Obligations of persons claiming charge exemption 389
^VEG4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers....390
^VEG5 Process for obtaining exemption from giving quarterly returns—collection agents 390

Part 4—Viticulture 392

Division 1—Introduction 392

^SO9 Simplified outline of this Part....392

Division 2—Table grapes levy and table grapes export charge 394

^TG1 Obligations of levy payers or charge payers 394
^TG2 Obligations of collection agents....397
^TG3 Obligations of persons claiming levy or charge exemption 398

Division 3—Dried grapes levy and dried grapes export charge 400

^DG1 Obligations of levy payers or charge payers 400
^DG2 Obligations of collection agents....403
^DG3 Obligations of persons claiming levy or charge exemption 406
^DG4 Process for obtaining exemption from giving monthly returns—charge payers 407
^DG5 Process for obtaining exemption from giving monthly returns—collection agents 407

Division 4—Grapes research levy 409

^GR1 Obligations of levy payers 409
^GR2 Obligations of collection agents....410
^GR3 Obligations of persons claiming levy exemption....412

Division 5—Wine grapes levy 413

^WG1 Obligations of levy payers 413
^WG2 Obligations of collection agents....415

Division 6—Wine export charge 418

^WI1 Obligations of charge payers 418
^WI2 Obligations of persons claiming charge exemption 419
^WI3 Process for obtaining approval to pay wine export charge annually 419
^WI4 Notices from Wine Australia 420

Part 5—Other plants and plant products 421

Division 1—Introduction 421

^SO10 Simplified outline of this Part....421

Division 2—Fodder 423
^FO1 Obligations of charge payers 423
^FO2 Obligations of persons claiming charge exemption 424
Division 3—Nursery containers 425
^NC1 Obligations of levy payers 425
^NC2 Obligations of collection agents....426
^NC3 When are containers purchased?....428
Division 4—Tea tree oil 429
^TTO1 Obligations of levy payers and charge payers....429
^TTO2 Obligations of collection agents....431
^TTO3 Obligations of persons claiming levy or charge exemption 433
Division 5—Turf 434
^TU1 Obligations of levy payers or charge payers 434
^TU2 Obligations of persons claiming levy or charge exemption 437
^TU3 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers....437

Part 1—Preliminary

^1 Name

This instrument is the *Primary Industries Levies and Charges Collection Rules 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 Levies and Charges Collection Act 2024*.

^4 Simplified outline of this instrument

Levy imposed by regulations under the *Primary Industries (Excise) Levies Act 2024* or the *Primary Industries (Services) Levies Act 2024*, and charge imposed by regulations under the *Primary Industries (Customs) Charges Act 2024*, is collected under this instrument.

Levy payers and charge payers

There are rules dealing with the payment of levy or charge by levy payers or charge payers. This instrument covers when the levy or charge is due and payable and to whom the levy or charge is payable. Levy payers or charge payers are required to give regular returns and to make and keep records relating to levy or charge. The records must be kept for 5 years.

Collection agents

Section ^5

There are rules dealing with collection agents, who are generally business purchasers, buying agents, selling agents, persons processing animal products or plant products, exporting agents and importing agents.

There are rules dealing with collection agents making payments of amounts, on behalf of levy payers or charge payers, equal to levy or charge. This instrument covers when those amounts are due and payable and to whom those amounts are payable. Collection agents are required to give regular returns and to make and keep records relating to those amounts. The records must be kept for 5 years.

Keeping of records if exemption from levy or charge applies

Persons must keep records of a transaction if they consider an exemption from a levy or charge applies. The records must contain details that are relevant to working out whether the exemption applies. The records must be kept for 5 years.

^5 Definitions

In this instrument:

Act means the *Primary Industries Levies and Charges Collection Act 2024*.

Agvet Code means the Code set out in the Schedule to the *Agricultural and Veterinary Chemicals Code Act 1994*.

almond means a nut of the species *Prunus dulcis*.

apple means a fruit of any species of the genus *Malus*.

approved form, in relation to a provision of this instrument, means a form approved in an instrument under section ^8 for the purposes of that provision.

Australia:

(a) when used in a geographical sense in a provision of this instrument, does not include the external Territories, unless paragraph (b) applies; or

(b) when used in a geographical sense in a provision of this instrument that extends to an external Territory, includes that external Territory.

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

Australian Kuruma prawn means an animal of the species *Penaeus pulchricaudatus* (formerly known as *Penaeus japonicus*).

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

(a) contains the official records of thoroughbred bloodlines in Australia; and

(b) is kept and maintained by Racing Australia.

avocado means a fruit of the species *Persea americana*.

banana means a fruit of any species of the genus *Musa*.

banana prawn means an animal of the species *Penaeus merguiensis*, also known as *Fenneropenaeus merguiensis*.

black tiger prawn means an animal of the species *Penaeus monodon*.

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

brown tiger prawn means an animal of the species *Penaeus esculentus*.

buffalo means an animal of the species *Bubalus bubalis*.

business purchaser has the meaning given by section ^6.

buying agent has the meaning given by section ^6.

cattle means bovine animals other than buffalo.

certification scheme means:

(a) any of the Organisation for Economic Co-operation and Development Seed Schemes for the Varietal Certification of Seed; or

(b) the Australian Seed Certification Scheme; or

(c) the Association of Official Seed Certifying Agencies seed certification program.

cherry means a fruit of the species *Prunus avium*.

chestnut means a nut of the genus *Castanea*.

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

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), sevilles, tangelos, tangerines and tangors.

coarse grains means the seeds of a plant of a genus or species covered by column 2 of an item in this table (and with the common name mentioned in column 1 of that item).

Coarse grains—kind of plant

Item	Column 1 Common name	Column 2 Genus or species
1	Barley	*Hordeum vulgare*
2	Canary seed	*Phalaris canariensis*
3	Cereal rye	*Secale cereale*
4	Grain sorghum	*Sorghum bicolor*

Section ^5

Coarse grains—kind of plant		
Item	**Column 1** **Common name**	**Column 2** **Genus or species**
5	Maize	*Zea mays*
6	Millet	*Echinochloa frumantacea*, *Echinochloa esculenta* (synonym *Echinochloa utilis*), *Panicum miliaceum* or *Setaria italica*
7	Oats	*Avena sativa*
8	Triticale	×*Triticosecale*

cotton fibre means the natural fibrous hairs that are obtained from seed cotton by separating the hairs from the seeds.

cotton plant means a plant of the genus *Gossypium*.

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.

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

deer means an animal of the family *Cervidae*.

Eastern school prawn means an animal of the species *Metapenaeus macleayi*.

emu means an animal of the species *Dromaius novaehollandiae*.

exporting agent has the meaning given by section ^6.

farmed prawns means banana prawns, black tiger prawns, brown tiger prawns, Australian Kuruma prawns or Eastern school prawns that are produced by aquaculture.

feedlot means a constructed facility where:

(a) cattle are confined and managed; and

(b) cattle have access to designated watering points; and

(c) cattle are fed a nutritious prepared ration for the purpose of efficient growth.

feedlot operator means the person who owns a feedlot.

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.

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*.

fresh grape equivalent:

(a) of a quantity of dried grapes—means a number of tonnes equal to the number worked out by multiplying the number of tonnes of the dried grapes by 3; or

(b) of a quantity of grape juice—means a number of tonnes equal to the number worked out by:

(i) for single-strength grape juice—dividing the number of litres of the quantity of single-strength grape juice by 800; or

(ii) for concentrated grape juice—dividing the number of litres of single-strength grape juice, from which the concentrated grape juice was derived, by 800.

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

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

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

game animal means a pig or goat.

ginger means a rhizome of the species *Zingiber officinale*.

goat means an animal of the genus *Capra*.

grain means wheat, coarse grains, oilseeds or grain legumes.

grain legumes means the seeds of a plant of a species covered by column 2 of an item in this table (and with the common name mentioned in column 1 of that item).

Grain legumes—kind of plant

Item	Column 1 Common name	Column 2 Species
1	Black gram	*Vigna mungo*
2	Chickpeas	*Cicer arietinum*
3	Common beans	*Phaseolus vulgaris*
4	Common vetch	*Vicia sativa*
5	Cowpeas	*Vigna unguiculata*
6	Faba beans	*Vicia faba*
7	Field peas	*Pisum sativum*
8	Lentils	*Lens culinaris*
9	Lupins	*Lupinus albus* or *Lupinus angustifolius*
10	Mung beans	*Vigna radiata*
11	Peanuts	*Arachis hypogaea*
12	Pigeon peas	*Cajanus cajan*

Section ^5

Grain legumes—kind of plant		
Item	**Column 1** **Common name**	**Column 2** **Species**
13	Wild cowpeas	*Vigna vexillata*

grape means a fruit of the genus *Vitis*.

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

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

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

horse means an animal of the family *Equidae*.

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

importing agent has the meaning given by section ^6.

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

(a) is under 12 months of age; or

(b) does not have any permanent incisor teeth in wear.

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

liable collection agent has the meaning given by section ^6.

lychee means a fruit of the species *Litchi chinensis*.

macadamia dried kernel means a macadamia nut kernel that has been artificially partly dried.

macadamia in shell means a macadamia nut after dehusking but before kernel extraction.

macadamia nut means a nut of the genus *Macadamia*.

macropod means an animal of the family *Macropodidae*.

mango means a fruit of the species *Mangifera indica*.

manufactured feed means feed that:

(a) is suitable for horses generally or horses of a particular kind; and

(b) has been prepared using one or more of the following processes:

(i) steaming or another cooking process;

(ii) flaking;

(iii) cubing of hay;

(iv) starch manipulation;

(v) blending 2 or more sorts of feed;

(vi) blending 1 or more sorts of feed with 1 or more dietary supplements, medications or modifiers.

mare means a female horse aged 4 years or more.

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

meat chicken means a chicken that is to be raised for meat production.

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.

mushroom spawn means *Agaricus spp* mycelia contained in a medium and used for the inoculation of phase 2 substrate, including (but not limited to) grain spawn, casing inoculum and inoculated supplement.

nashi means a fruit of the species *Pyrus pyrifolia*.

oilseeds means the seeds of a plant of a species covered by column 2 of an item in this table (and with the common name mentioned in column 1 of that item).

Oilseeds—kind of plant

Item	Column 1 Common name	Column 2 Species
1	Linseed	*Linum usitatissimum*
2	Rape seed	*Brassica napus*
3	Safflower seed	*Carthamus tinctorius*
4	Soybean	*Glycine max*
5	Sunflower seed	*Helianthus annuus*

olive means a fruit of the species *Olea europaea*.

onion means a bulb of the species *Allium cepa*, but does not include shallots (*Allium cepa* var. *aggregatum*).

orange means a fruit of the species *Citrus sinensis*.

ostrich means an animal of the species *Struthio camelus*.

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

papaya means a fruit of the species *Carica papaya*.

Note: Papaya is also known as pawpaw, papaw and paw paw.

passionfruit means a fruit of the species *Passiflora edulis*, including *P. edulis* f. *flavicarpa*.

pasture seeds means seeds of a plant of a species specified in column 2 of an item in the table in clause ^PS3 (and with the common name mentioned in column 1 of that item).

Pasture seeds—kind of plant

Item	Column 1 Common name	Column 2 Species
1	Arrow leaf clover	*Trifolium vesiculosum*
2	Balansa clover	*Trifolium michelianum*
3	Barrel medic	*Medicago truncatula*
4	Berseem clover	*Trifolium alexandrinum*
5	Burr medic	*Medicago polymorpha*
6	Disc medic	*Medicago tornata* (synonym *Medicago italica*)
7	Gama medic	*Medicago rugosa*
8	Kenya white clover	*Trifolium semipilosum*
9	Lucerne	*Medicago sativa*
10	Murex medic	*Medicago murex*
11	Persian clover	*Trifolium resupinatum*
12	Red clover	*Trifolium pratense*
13	Rose clover	*Trifolium hirtum*
14	Snail medic	*Medicago scutellata*
15	Sphere medic	*Medicago sphaerocarpos*
16	Strand medic	*Medicago littoralis*
17	Strawberry clover	*Trifolium fragiferum*
18	Subterranean clover	*Trifolium subterraneum*
19	White clover	*Trifolium repens*
20	Yellow serradella	*Ornithopus compressus*

pear means a fruit of any species of the genus *Pyrus*, except nashi.

persimmon means a fruit of the species *Diospyros kaki*.

pig means an animal of the family *Suidae*.

pineapple means a fruit of any species of the genus *Ananas*.

potato means a tuber of the species *Solanum tuberosum*.

premises includes the following:

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

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

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

product means an animal product, a plant product, a fungus product or an algal product (whether or not any operations have been performed in relation to the product).

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

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

prune means a fruit of the species *Prunus domestica*, dried whole with the pit retained.

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

queen bee means a fertile female bee of the species *Apis mellifera* (commonly known as the European honeybee).

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

ratite means an emu or ostrich.

retail sale, of an animal product or a plant product, means a sale by a person of the animal product or plant product, except the following:
(a) a sale to a business purchaser (whether directly or through a selling agent or buying agent or both);
(b) in relation to avocados, bananas, ginger, lychees, mangoes, papaya, persimmons, pineapples, rubus or table grapes—a sale to a consumer at a wholesale produce market.

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

rice means the grain of the species *Oryza sativa*.

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.

seed cotton means the seed with the natural fibrous hairs attached, harvested from the ripened bolls of the cotton plant.

seed ginger means ginger which is divided into pieces for planting.

selling agent has the meaning given by section ^6.

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

stone fruit means a fruit of:

(a) any of the following species:

(i) *Prunus domestica*, *Prunus salicina*, *Prunus besseyi*, *Prunus americana*, *Prunus nigra*, *Prunus munsoniana*, *Prunus insititia*, *Prunus cerasifera* or *Prunus spinosa*, commonly called plum;

(ii) *Prunus armeniaca*, commonly called apricot;

(iii) *Prunus persica*, commonly called nectarine or peach; or

(b) a hybrid between any of those species.

strawberry runner means:

(a) a daughter plant originating at a node on the stolon of a mother plant of the species *Fragaria* X *Ananassa*; or

(b) a plant produced by tissue culture to propagate the species *Fragaria* X *Ananassa*.

sugarcane means:

(a) the stalks (whether whole or not) of the sugarcane plant; or

(b) the stalks (whether whole or not) and leaves of the sugarcane plant.

sugarcane plant means a plant of the genus *Saccharum*, including any hybrids within that genus.

sugarcane season means the period that:

(a) begins on 1 March in a calendar year; and

(b) ends at the end of the last day of February in the next calendar year.

sweet potato means the starchy, storage roots of the species known as *Ipomoea batatas*.

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.

threshold calendar month:

(a) in a calendar year in relation to macadamias in shell or macadamia dried kernels—has the meaning given by clause ^MN1 of Schedule 2; and

(b) in a financial year:

(i) in relation to laying chickens and a hatchery—has the meaning given by clause ^LCH1 of Schedule 1; and

(ii) in relation to meat chickens and a hatchery—has the meaning given by clause ^MCH1 of Schedule 1; and

(c) in a sugarcane season—has the meaning given by clause ^SC1 of Schedule 2.

threshold quarter:

(a) in a financial year:

(i) in relation to chestnuts—has the meaning given by clause ^CHES1 of Schedule 2; and

(ii) in relation to grain—has the meaning given by clause ^GN1 of Schedule 2; and

(iii) in relation to logs—has the meaning given by clause ^FG1 of Schedule 2; and

(iv) in relation to melons—has the meaning given by clause ^M1 of Schedule 2; and

(v) in relation to queen bees—has the meaning given by clause ^QB1 of Schedule 1; and

(vi) in relation to turf—has the meaning given by clause ^TU1 of Schedule 2; and

(b) in a calendar year:

(i) in relation to goat fibre—has the meaning given by clause ^GF1 of Schedule 1; and

(ii) in relation to potatoes—has the meaning given by clause ^PO1 of Schedule 2.

tree fruit means a fruit of:

(a) the genus *Pyrus*, commonly called pear; or

(b) the species *Prunus armeniaca*, commonly called apricot; or

(c) the species *Prunus persica*, commonly called peach or nectarine; or

(d) the species *Prunus domestica*, *Prunus salicina*, *Prunus besseyi*, *Prunus americana*, *Prunus nigra*, *Prunus munsoniana*, *Prunus insititia*, *Prunus cerasifera* or *Prunus spinosa*, commonly called plum; or

(e) a hybrid between any of the species covered by paragraph (b), (c) or (d).

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

turf means a living grass species that forms a uniform ground cover.

usual return period means a quarter or a calendar month.

wheat means the seeds of a plant of the genus *Triticum*.

whole milk means the lacteal fluid product of a dairy cow, where that product contains all its constituents as received from the dairy cow.

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

wine-making means:

(a) a step in the manufacture of wine (including wine used, or intended for use, in the manufacture of brandy); or

(b) a step in the production of grape spirit suitable for the fortifying of wine or the manufacture of brandy; or

(c) the addition of single-strength grape juice or concentrated grape juice to wine;

but does not include:

(d) the extraction of juice from grapes; or

(e) the concentration of grape juice.

winery: premises are a ***winery*** during a financial year if the sum of the following is at least 5 tonnes during that year or either of the last 2 financial years:

(a) the total quantity of fresh grapes used in wine-making at the premises;

(b) in relation to each quantity of dried grapes used in wine-making at the premises—the fresh grape equivalent of those dried grapes;

(c) in relation to each quantity of grape juice used in wine-making at the premises—the fresh grape equivalent of that grape juice.

worm treatment means a veterinary chemical product (within the meaning of the Agvet Code) for which all the following conditions are met:

(a) the product is a registered chemical product (within the meaning of the Agvet Code);

(b) there are instructions for use of the product that are in the Register (within the meaning of the Agvet Code);

(c) those instructions:

(i) are for use of the product for treatment of horses for internal parasites; and

(ii) are not for use of the product for treatment of other animals for internal parasites.

^6 Agent definitions

Buying agent

(1) A person is a ***buying agent*** if:

(a) the person buys products, goods or services on behalf of business purchasers of the products, goods or services; and

(b) the person does so in the course of carrying on a business (including as a broker, wholesaler, settlement agent or solicitor).

Selling agent

(2) A person is a ***selling agent*** if:

(a) the person sells products, goods or services on behalf of levy payers for the products, goods or services; and

(b) the person does so in the course of carrying on a business (including as a broker, wholesaler, settlement agent or solicitor).

Business purchaser

(3) A person is a ***business purchaser*** if:

(a) the person buys products, goods or services from levy payers for the products, goods or services; and

(b) the person does so in the course of carrying on a business (including as a processor or feedlot operator).

Liable collection agent

(4) The ***liable collection agent***, in relation to the sale of a product, goods or services by a levy payer to a business purchaser (whether directly or through a selling agent or buying agent or both) means the following:

(a) if the sale of the product, goods or services is through a selling agent—the selling agent;

(b) if paragraph (a) does not apply and the sale of the product, goods or services is through a buying agent—the buying agent;

(c) if paragraphs (a) and (b) do not apply—the business purchaser.

Note: Paragraphs (a), (b) and (c) have the result that there is a single liable collection agent in relation to the sale.

Exporting agent

(5) 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.

Importing agent

(6) A person is an ***importing agent*** if:

(a) the person imports products or goods into 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.

Section ^7

^7 Process a plant product or animal product

Plant products

(1) For the purposes of this instrument, ***process***, in relation to a plant product, means the performance of an operation in relation to the plant product, except the following operations:

(a) cleaning or washing;
(b) brushing;
(c) sorting;
(d) grading;
(e) packing;
(f) storage;
(g) transport;
(h) delivery;
(i) in relation to a plant product specified in column 1 of an item in this table (and in addition to paragraphs (a) to (h))—an operation specified in column 2 of that item.

Excluded operations—plant products

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

Animal products

(2) For the purposes of this instrument, ***process***, in relation to an animal product, means the performance of an operation in relation to the animal product, except the following operations:

(a) sorting;
(b) grading;
(c) packing;
(d) storage;
(e) transport;
(f) delivery;
(g) in relation to an animal product specified in column 1 of an item in this table (and in addition to paragraphs (a) to (f))—an operation specified in column 2 of that item.

Excluded operations—animal products

Item	Column 1 Animal product	Column 2 Excluded operation
1	Farmed prawns	The following: (a) cleaning; (b) freezing
2	Whole milk	Chilling

^8 Approved forms

(1) The Secretary may, by written instrument, approve a form for the purposes of a provision of this instrument.

Note: For delegation of the power, see section 54 of the Act.

(2) Without limiting subsection (1), the Secretary may provide for different approved forms for returns under this instrument in relation to different collection commodities/services or to different periods.

(3) The Secretary must cause each form to be published on the Department's website.

Part 2—Collection provisions

^9 Collection rules

The Schedules have effect.

^10 Common rules for exemptions from giving returns for usual return periods

(1) An application under this instrument for an exemption from the requirement to give returns, in relation to a product, for usual return periods in a financial year or calendar year must:

(a) be in the approved form; and

(b) include the information required by the form.

Note: Under this instrument, a person may be able to apply for an exemption from the requirement:

(a) to give returns for quarters in a financial year; or

(b) to give returns for quarters in a calendar year; or

(c) to give returns for calendar months in a financial year; or

(d) to give returns for calendar months in a calendar year.

Secretary's decision on application

(2) The Secretary must, before the end of the period of 30 days beginning on the day the Secretary receives the application, grant, or refuse to grant, the exemption.

(3) If the Secretary does not make a decision before the end of that 30-day period, the Secretary is taken to have made a decision to refuse to grant the exemption.

Continuation of exemption

(4) If the person is exempt from giving returns under this instrument, in relation to a product, for usual return periods in a financial year or calendar year and gives a return for that year in accordance with this instrument, the exemption is taken to also apply for the next financial year or calendar year, as the case may be.

Revocation of exemption

(5) However, the Secretary may, in writing, revoke that exemption before the end of the first usual return period in that next financial year or calendar year in which levy or charge is imposed on that product where the person is liable to pay the levy or charge or an equivalent amount.

Matters for Secretary to consider

(6) In making a decision on an application for an exemption, or a decision under subsection (5) to revoke an exemption, in relation to a product and a financial year or calendar year, the Secretary must have regard to the following for levy or charge imposed on the product:

(a) the total amount of levy or charge, or the total equivalent amount, the person is likely to be liable to pay for the financial year or calendar year;
(b) the total amount of levy or charge, or the total equivalent amount, that was payable by the person for the previous financial year or calendar year, as the case may be.

(7) Subsection (6) does not limit the matters to which the Secretary may have regard.

Notice of decisions

(8) The Secretary must give the applicant for an exemption:
(a) notice of the Secretary's decision under subsection (2); and
(b) for a refusal decision—notice of the reasons for the refusal.

(9) The Secretary must give the holder of an exemption:
(a) notice of the Secretary's decision under subsection (5) to revoke the exemption; and
(b) notice of the reasons for the revocation.

Reconsideration of decisions

(10) For the purposes of paragraph 48(1)(f) of the Act, the following decisions are prescribed:
(a) a decision under subsection (2) or (3) of this section to refuse to grant an exemption;
(b) a decision under subsection (5) of this section to revoke an exemption.

(11) For the purposes of paragraph 48(3)(b) of the Act:
(a) for a decision under subsection (2) of this section to refuse to grant an exemption or a decision under subsection (5) of this section to revoke an exemption—the prescribed period is the period of 28 days beginning on the day on which the person was notified of the decision; or
(b) for a decision under subsection (3) of this section to refuse to grant an exemption—the prescribed period is the period of 28 days beginning on the day after the end of the 30-day period referred to in that subsection.

^11 Notices to be given if person considers that an exemption from levy or charge applies

(1) For the purposes of paragraph 59(2)(c) of the Act, a person (the ***first person***) must give a written notice in accordance with this section if:
(a) under this instrument, the first person is required to make and keep records because the first person considers that an exemption from levy or charge applies; and
(b) if the exemption did not apply, another person would be liable to pay an equivalent amount, on behalf of the first person, to the Commonwealth or another entity on behalf of the Commonwealth.

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give the notice in accordance with this instrument.

Recipient of notice

(2) The first person must give the notice to the other person.

Contents of notice

(3) The notice must:
  (a) specify the particular levy or charge; and
  (b) specify that the first person considers that an exemption from that levy or charge applies; and
  (c) set out the nature of the exemption.

Timing of notice

(4) The notice must be given at least 21 days before the day, if the exemption did not apply, the equivalent amount would be due and payable (worked out by assuming no application was made for an exemption under section ^10).

^12 Notices to be given to assist collection agents to complete returns or make records

(1) For the purposes of paragraph 59(2)(d) of the Act, a person who is liable to pay an amount as mentioned in paragraph ^10(1)(a) of the Act on behalf of a levy payer or charge payer may, in writing and in the approved form, request from the levy payer, charge payer or the proprietor in relation to an abattoir or other premises particular information relating to the levy payer or charge payer or to the levy or charge.

(2) The person may make the request only if the person is satisfied that the request is necessary in connection with the person completing a return the person is required to give under this instrument or making records the person is required to make under this instrument.

(3) For the purposes of paragraph 59(2)(a) of the Act, a person (the ***recipient***) who receives a written request in accordance with subsection (1) of this section must, within 7 days after receiving the request, give the person making the request a written notice setting out the information requested to the extent to which the information is known to the recipient.

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give the notice in accordance with this instrument.

Schedule 1—Animals and animal products

Note: See section ^9.

Part 1—Bees and honey

Division 1—Introduction

^SO1 Simplified outline of this Part

Queen bees

The queen bee levy and queen bee export charge are to be collected.

The levy and charge are generally payable, and returns are generally due, after the end of each quarter in a financial year. However, in certain circumstances levy payers or charge payers may be able to give an annual return and pay the levy or charge after the end of the financial year.

There are no collection agents.

There are record-keeping obligations.

Honey

The honey levy and honey export charge are to be collected.

For honey sold to a business purchaser, or for honey exported, the levy and charge are generally payable, and returns are generally due, after the end of each quarter in a calendar year. However, in certain circumstances levy payers or charge payers may be able to give an annual return and pay the levy or charge after the end of the calendar year.

For honey sold by retail sale or used by the levy payer in the production of other goods, the levy is payable, and returns are due, after the end of each calendar year.

There are collection agent obligations on selling agents, buying agents, business purchasers or exporting agents.

There are record-keeping obligations.

Division 2—Bees

^QB1 Obligations of levy payers or charge payers

When queen bee levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed on queen bees that are sold by the levy payer in a quarter in a financial year, this table has effect.

Queen bee levy

Item	Matter	Rule
1	When is the levy due and payable?	(a) if the quarter is the threshold quarter in the financial year or any earlier quarter in the year: (i) if the levy payer must give a return for the threshold quarter under subclause (4)—on the last day of the first calendar month after the end of the threshold quarter; or (ii) if the levy payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year; or (b) if the quarter is later than the threshold quarter in the financial year: (i) if the levy payer must give a return for the later quarter under subclause (4)—on the last day of the first calendar month after the end of the later quarter; or (ii) if the levy payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year
2	To whom is the levy payable?	The Commonwealth

Note 1: For ***threshold quarter***, see subclause (3).

Note 2: For penalty for late payment, see section 9 of the Act.

When queen bee export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on queen bees that are exported from Australia in a quarter in a financial year, this table has effect.

Queen bee export charge

Item	Matter	Rule
1	When is the charge due and payable?	(a) if the quarter is the threshold quarter in the financial year or any earlier quarter in the year:

Queen bee export charge

Item	Matter	Rule
		(i) if the charge payer must give a return for the threshold quarter under subclause (4)—on the last day of the first calendar month after the end of the threshold quarter; or (ii) if the charge payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year; or (b) if the quarter is later than the threshold quarter in the financial year: (i) if the charge payer must give a return for the later quarter under subclause (4)—on the last day of the first calendar month after the end of the later quarter; or (ii) if the charge payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year
2	To whom is the charge payable?	The Commonwealth

Note 1: For ***threshold quarter***, see subclause (3).

Note 2: For penalty for late payment, see section 9 of the Act.

Threshold quarter

(3) The ***threshold quarter*** in a financial year, for a person who is a levy payer or charge payer, is the first quarter in the year at the end of which the sum of the amount of levy and charge that person is liable to pay in relation to queen bees and that year is $50 or more.

Giving quarterly or annual returns

(4) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on queen bees, this table has effect.

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	The following: (a) for queen bees sold by the levy payer in the threshold quarter in the year or in a later quarter in the year—the levy payer; (b) for queen bees exported in the threshold quarter in the year or in a later quarter in the year—the charge payer; unless the levy payer or charge payer has an

Clause ^QB1

Quarterly or annual returns		
Item	**Matter**	**Rule**
		exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The levy payer or charge payer for queen bees who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^QB3.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(5) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on queen bees, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the queen bees
3	What must the charge payer's records cover?	The records must enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the queen bees
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^QB2.

^QB2 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) queen bees are bred in Australia and in a financial year are sold by the breeder of the queen bees and the person considers that an exemption from levy applies; or

(b) queen bees are bred in Australia and in a financial year are exported from Australia and the person who owns the queen bees immediately before the export considers that an exemption from charge applies.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^QB3 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

(1) A person who:

(a) is a levy payer for levy imposed on queen bees that are sold by the levy payer in a financial year; or

(b) is a charge payer for charge imposed on queen bees that are exported in a financial year;

is not required to give returns for quarters in the year if:

(c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(d) the person applies before the end of the threshold quarter in the year; and

(e) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to queen bees and the financial year will be less than $2,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^QB4 Application provisions

(1) This Division applies in relation to levy imposed by clause ^QB1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on queen bees only if the rate of the levy on queen bees is greater than nil.

(2) This Division applies in relation to charge imposed by clause ^QB1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on queen bees only if the rate of the charge on queen bees is greater than nil.

Division 3—Honey

^H1 Obligations of levy payers or charge payers

When honey levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on honey that is sold by the levy payer in a quarter in a calendar year (other than by retail sale); or

(b) levy imposed on honey that is sold by the levy payer by retail sale in a calendar year; or

(c) levy imposed on honey that is used by the levy payer in a calendar year in the production of other goods;

this table has effect.

Honey levy

Item	Matter	Rule
1	For honey sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause ^H2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the calendar year under subclause ^H2(3)—on 28 February in the next calendar year
2	For honey sold by retail sale, when is the levy due and payable?	On 28 February in the next calendar year
3	For honey used by the levy payer in the production of other goods, when is the levy due and payable?	On 28 February in the next calendar year
4	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^H2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When honey export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on honey that is exported from Australia in a quarter in a calendar year, this table has effect.

Clause ^H1

Honey export charge		
Item	**Matter**	**Rule**
1	For honey exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause ^H2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the calendar year under subclause ^H2(3)—on 28 February in the next calendar year
2	For honey exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^H2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

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

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for a quarter in a calendar year?	For honey exported in the quarter other than through an exporting agent—the charge payer, unless the charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a calendar year?	The following: (a) for honey sold by the levy payer by retail sale in the year—the levy payer; (b) for honey used by the levy payer in the year in the production of other goods—the levy payer; (c) the charge payer for honey who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end

Quarterly or annual returns		
Item	**Matter**	**Rule**
		of the quarter; or (b) for a return for a calendar year—before the end of 28 February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^H4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on honey, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the honey
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the honey

Record-keeping		
Item	**Matter**	**Rule**
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^H2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on honey that is sold by the levy payer in a quarter in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) charge is imposed on honey that is exported in a quarter in a calendar year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the honey?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the calendar year
2	Who must give a return for the calendar year?	The following person: (a) the liable collection agent in the sale case if the person has an exemption from giving returns for quarters in the year; (b) the exporting agent in the export case if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of 28 February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^H5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case

Clause ^H3

Record-keeping		
Item	**Matter**	**Rule**
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the honey
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the honey is sold or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^H3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if honey is produced in Australia by a bee of the species *Apis mellifera* and one of the following applies:

(a) in a calendar year the honey is sold by the person who owns the honey immediately before the sale and the person considers that an exemption from levy applies;

(b) in a calendar year the honey is used in the production of other goods by the person who owns the honey immediately before the honey begins to be so used and the person considers that an exemption from levy applies;

(c) in a calendar year the honey is exported from Australia and the person who owns the honey immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^H4 Process for obtaining exemption from giving quarterly returns—charge payers

(1) A person who is a charge payer for charge imposed on honey that is exported in a calendar year other than through an exporting agent is not required to give returns for quarters in the year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which such charge is imposed; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total amount of charge that the person will pay, or will be likely to pay, in relation to honey and the calendar year will be less than $4,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^H5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^H2(3), a person is not required to give returns for quarters in the calendar year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on honey where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to honey and the calendar year will be less than $4,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Part 2—Chickens and eggs

Division 1—Introduction

^SO2 Simplified outline of this Part

Laying chickens

The laying chicken levy is to be collected.

The levy is generally payable, and returns are generally due, after the end of each calendar month.

There are no collection agents.

There are record-keeping obligations.

Eggs

The egg levy is to be collected.

The levy is payable, and returns are due, after the end of each calendar month.

There are collection agent obligations on persons who carry on operations in Australia through selling laying chickens.

There are record-keeping obligations.

Meat chickens

The meat chicken levy is to be collected.

The levy is generally payable, and returns are generally due, after the end of each calendar month.

There are no collection agents.

There are record-keeping obligations.

Division 2—Laying chickens and eggs

Subdivision A—Laying chickens

^LCH1 Obligations of levy payers

When laying chicken levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed by clause ^LCH1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on laying chickens that are hatched in a calendar month in a financial year at a hatchery in Australia, this table has effect.

Laying chicken levy		
Item	**Matter**	**Rule**
1	When is the levy due and payable?	(a) if the calendar month is the threshold calendar month in the financial year or any earlier calendar month in the year—on the last day of the second calendar month after the threshold calendar month; or (b) if the calendar month is later than the threshold calendar month in the financial year—on the last day of the second calendar month after the later calendar month
2	To whom is the levy payable?	The Commonwealth

Note: For penalty for late payment, see section 9 of the Act.

(2) The ***threshold calendar month*** in a financial year, in relation to a hatchery and laying chickens, is the first calendar month in that year at the end of which the total number of laying chickens hatched at the hatchery in that year is 1,060 or more.

(3) Laying chickens covered by subclause ^LCH2(2) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* are not counted for the purposes of subclause (2) of this clause.

Giving monthly returns

(4) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause ^LCH1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on laying chickens, this table has effect.

Monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for a calendar month in a financial year?	For laying chickens hatched in the threshold calendar month in the year or in a later calendar month in the year—the levy payer

Monthly returns		
Item	**Matter**	**Rule**
2	When must the return be given?	(a) for the threshold calendar month in the year—before the end of the second calendar month after the threshold calendar month; or (b) for a later calendar month in the year—before the end of the second calendar month after the later calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(5) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause ^LCH1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on laying chickens, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the laying chickens
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^LCH2.

^LCH2 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if laying chickens are hatched in a financial year at a hatchery in Australia and the proprietor of the hatchery considers that an exemption from levy applies under clause ^^LCH2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The proprietor
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Subdivision B—Eggs

^EG1 Obligations of levy payers

When egg levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed by clause ^EG1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on laying chickens that are purchased by the levy payer in a calendar month in a financial year; or

(b) levy imposed by clause ^EG1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on laying chickens that are released from a hatchery into a commercial egg production facility in a calendar month in a financial year;

this table has effect.

Egg levy

Item	Matter	Rule
1	For laying chickens purchased, when is the levy due and payable?	On the last day of the next calendar month
2	For laying chickens released from a hatchery into a commercial egg production facility, when is the levy due and payable?	On the last day of the next calendar month
3	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^EG2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For when laying chickens are purchased, see clause ^EG4.

Note 3: For penalty for late payment, see section 9 of the Act.

Giving returns monthly

(2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause ^EG1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on laying chickens, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month in a financial year?	For laying chickens that are released from a hatchery into a commercial egg production facility in the month—the levy payer

Monthly returns		
Item	**Matter**	**Rule**
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause ^EG1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on laying chickens, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the laying chickens
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^EG3.

^EG2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed by clause ^EG1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on laying chickens; and

(b) the laying chickens are purchased by the levy payer in a calendar month in a financial year from the proprietor of a hatchery in Australia.

Note: For when laying chickens are purchased, see clause ^EG4.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the laying chickens?	The proprietor of the hatchery
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly returns

Item	Matter	Rule
1	Who must give a return for the calendar month?	The proprietor of the hatchery
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The proprietor of the hatchery
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the laying chickens
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the laying chickens are purchased

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^EG3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) laying chickens are purchased by a person in a financial year from the proprietor of a hatchery in Australia for use in the commercial production of eggs and the person considers that an exemption from levy applies under clause ^EG2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*; or

(b) laying chickens are released from a hatchery into a commercial egg production facility in Australia in a financial year for keeping for use in the commercial production of eggs and the person keeping the chickens considers that an exemption from levy applies under clause ^EG2 of that Schedule.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: For when laying chickens are purchased, see clause ^EG4.

^EG4 When are laying chickens purchased?

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

Division 3—Meat chickens

^MCH1 Obligations of levy payers

When meat chicken levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed on meat chickens that are hatched in a calendar month in a financial year at a hatchery in Australia, this table has effect.

Meat chicken levy

Item	Matter	Rule
1	When is the levy due and payable?	(a) if the calendar month is the threshold calendar month in the financial year or any earlier calendar month in the year—on the last day of the second calendar month after the threshold calendar month; or (b) if the calendar month is later than the threshold calendar month in the financial year—on the last day of the second calendar month after the later calendar month
2	To whom is the levy payable?	The Commonwealth

Note: For penalty for late payment, see section 9 of the Act.

(2) The ***threshold calendar month*** in a financial year, in relation to a hatchery and meat chickens, is the first calendar month in that year at the end of which the total number of meat chickens hatched at the hatchery in that year is 20,000 or more.

(3) Meat chickens covered by subclause ^^MCH2(2) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* are not counted for the purposes of subclause (2) of this clause.

Giving monthly returns

(4) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on meat chickens, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month in a financial year?	For meat chickens hatched in the threshold calendar month in the year or in a later calendar month in the year—the levy payer
2	When must the return be given?	(a) for the threshold calendar month in the year—before the end of the second calendar month after the threshold calendar month; or (b) for a later calendar month in the year—

Monthly returns		
Item	**Matter**	**Rule**
		before the end of the second calendar month after the later calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(5) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on meat chickens, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the meat chickens
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^MCH2.

^MCH2 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if meat chickens are hatched in a financial year at a hatchery in Australia and the proprietor of the hatchery considers that an exemption from levy applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The proprietor
2	What must the records cover?	The records must contain details that are relevant to working out whether the

Clause ^MCH2

Record-keeping		
Item	**Matter**	**Rule**
		exemption applies
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Part 3—Livestock

Division 1—Introduction

^SO4 Simplified outline of this Part

Buffaloes

The buffalo slaughter levy and buffalo export charge are to be collected.

The levy and charge are payable, and returns are due, after the end of each calendar month.

There are collection agent obligations on proprietors of abattoirs and exporting agents.

There are record-keeping obligations.

Cattle

The cattle slaughter levy, the cattle transaction levy, the cattle exporter charge and 2 cattle owner charges are to be collected.

The levies and charges are generally payable, and returns are generally due, after the end of each calendar month. For some cattle transactions, the cattle transaction levy is payable, and returns are due, after the end of each financial year.

There are collection agent obligations on selling agents, buying agents, business purchasers, proprietors of abattoirs or exporting agents.

There are record-keeping obligations.

Deer

The deer slaughter levy is to be collected.

The levy is payable, and returns are due, after the end of each calendar month.

There are collection agent obligations on proprietors of abattoirs.

There are record-keeping obligations.

Goats

The goat slaughter levy, the goat transaction levy, the goat exporter charge and 2 goat owner charges are to be collected.

Clause ^SO4

The levies and charges are generally payable, and returns are generally due, after the end of each calendar month. For some goat transactions, the goat transaction levy is payable, and returns are due, after the end of each financial year.

There are collection agent obligations on selling agents, buying agents, business purchasers, proprietors of abattoirs or exporting agents.

There are record-keeping obligations.

Horses

The horse slaughter levy, thoroughbred horse levy and horse biosecurity response levy are to be collected.

The horse slaughter levy is payable, and returns are due, after the end of each calendar month. There are collection agent obligations on proprietors of abattoirs.

The thoroughbred horse levy on a mare is payable after the end of each period of 3 months beginning on 1 March, 1 June, 1 September or 1 December. The thoroughbred horse levy on a stallion is payable after the end of each period of 12 months beginning on 1 March.

The horse biosecurity response levy is payable, and returns are due, after the end of each calendar month. There are no collection agents.

There are record-keeping obligations.

Pigs

The pig slaughter levy is to be collected.

The levy is payable, and returns are due, after the end of each calendar month.

There are collection agent obligations on proprietors of abattoirs.

There are record-keeping obligations.

Sheep and lambs

The sheep and lambs slaughter levy, the sheep and lambs transaction levy, the sheep and lambs exporter charge and 2 sheep and lambs owner charges are to be collected.

The levies and charges are generally payable, and returns are generally due, after the end of each calendar month. For some sheep and lambs transactions, the sheep and lambs transaction levy is payable, and returns are due, after the end of each financial year.

There are collection agent obligations on selling agents, buying agents, business purchasers, proprietors of abattoirs or exporting agents.

Clause ^SO4

There are record-keeping obligations.

Division 2—Buffaloes

Subdivision A—Buffalo slaughter levy

^BU1A Obligations of levy payers

When buffalo slaughter levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed on the slaughter of buffaloes in a calendar month, this table has effect.

Buffalo slaughter levy

Item	Matter	Rule
1	When is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

Note 1: The levy payer is the person who owns the buffaloes at the time of the slaughter.

If the levy payer is the proprietor of the abattoir, the proprietor needs to pay levy.

If another person is the levy payer, the proprietor of the abattoir (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^BU1B.

If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly returns

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

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For buffaloes slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system

Monthly returns		
Item	**Matter**	**Rule**
		to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on the slaughter of buffaloes, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the buffaloes
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^BU1C.

^BU1B Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:
  (a) levy is imposed on the slaughter of buffaloes; and
  (b) the buffaloes are slaughtered at an abattoir in a calendar month; and
  (c) the proprietor of the abattoir is not the levy payer.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy	The proprietor of the abattoir

Clause ^BU1B

Payment of equivalent amounts		
Item	**Matter**	**Rule**
	payer, equal to the amount of the levy due for payment in relation to the buffaloes?	
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the calendar month?	The proprietor of the abattoir
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The proprietor of the abattoir
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the buffaloes
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the buffaloes are slaughtered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^BU1C Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) buffaloes are slaughtered in Australia in a financial year at an abattoir for human consumption; and

(b) the person who owns the buffaloes at the time of the slaughter considers that an exemption from levy applies under clause ^BU2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Subdivision B—Buffalo export charge

^BU1 Obligations of charge payers

When buffalo export charge due and payable

(1) For the purposes of section 8 of the Act, for charge imposed on buffaloes that are exported from Australia in a calendar month, this table has effect.

Buffalo export charge

Item	Matter	Rule
1	For buffaloes exported through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
2	For buffaloes exported other than through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^BU2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for charge imposed on buffaloes that are exported from Australia, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For buffaloes exported in the month other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed on buffaloes that are exported from Australia, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must: (a) if the buffaloes are exported through an exporting agent—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the buffaloes
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^BU2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on an exporting agent if:
(a) charge is imposed on buffaloes that are exported from Australia; and
(b) the buffaloes are exported in a calendar month through the exporting agent.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amount

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the charge payer, equal to the amount of the charge due for payment in relation to the buffaloes?	The exporting agent
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount	The Commonwealth

Payment of equivalent amount		
Item	**Matter**	**Rule**
	payable?	

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the calendar month?	The exporting agent
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The exporting agent
2	What must the records cover?	The records must enable the exporting agent to substantiate the equivalent amount payable and paid by that agent in relation to the buffaloes
3	For how long must the exporting agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the buffaloes are exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 3—Cattle

Subdivision A—Cattle slaughter levy

^CA1A Obligations of levy payers

When cattle slaughter levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed by clause ^CA1A of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of cattle, this table has effect.

Cattle slaughter levy

Item	Matter	Rule
1	For cattle slaughtered in a calendar month, when is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

Note 1: The levy payer is:

(a) if the hot carcase weight of the carcases is determined by the proprietor of the abattoir—the person who owns the carcases immediately after that hot carcase weight is determined; or

(b) otherwise—the person who owns the carcases immediately after the slaughter.

If the levy payer is the proprietor of the abattoir, the proprietor needs to pay levy.

If another person is the levy payer, the proprietor of the abattoir (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^CA1B.

If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause ^CA1A of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of cattle, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For cattle slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	When must the return be given?	Before the end of the next calendar month

Clause ^CA1B

Monthly returns		
Item	**Matter**	**Rule**
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause ^CA1A of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of cattle, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the cattle
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^CA1C.

^CA1B Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:
  (a) levy is imposed by clause ^CA1A of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of cattle; and
  (b) the cattle are slaughtered at an abattoir in a calendar month; and
  (c) the proprietor of the abattoir is not the levy payer.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the cattle?	The proprietor of the abattoir
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for the calendar month?	The proprietor of the abattoir
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The proprietor of the abattoir
2	What must the records cover?	The records must enable the proprietor to

Clause ^CA1C

Record-keeping		
Item	**Matter**	**Rule**
		substantiate the equivalent amount payable and paid by the proprietor in relation to the cattle
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the cattle are slaughtered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^CA1C Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) cattle are slaughtered in Australia in a financial year at an abattoir for human consumption; and

(b) the following person considers that an exemption from levy applies under clause ^CA1B of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*:

(i) if the hot carcase weight of the carcases is determined by the proprietor of the abattoir—the person who owns the carcases immediately after that hot carcase weight is determined; or

(ii) otherwise—the person who owns the carcases immediately after the slaughter.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Subdivision B—Cattle transaction levy

^CA1 Obligations of levy payers

When cattle transaction levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed by subclause ^CA1(1) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on each transaction entered into by which the ownership of cattle is transferred in a calendar month from one person to another; or

(b) levy imposed by subclause ^CA1(2), (3) or (4) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter in Australia at an abattoir of cattle in a calendar month;

this table has effect.

Cattle transaction levy

Item	Matter	Rule
1	For cattle sold by the levy payer to a business purchaser (whether directly or through a selling agent or buying agent or both), other than a sale of cattle from one cattle producer to another cattle producer, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the transfer of ownership of the cattle occurred
2	For cattle slaughtered at an abattoir where the levy payer is not the proprietor of the abattoir, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the slaughter of the cattle occurred
3	For a transaction entered into by which the ownership of cattle is transferred from one person to another and the transaction: (a) is not a sale of the cattle; or (b) is a sale of the cattle to a person who is not a business purchaser; or (c) is a sale of the cattle from one cattle producer to another cattle producer; when is the levy due and payable?	On 31 October in the next financial year after the financial year in which the transfer of ownership of the cattle occurred
4	For cattle slaughtered at an abattoir where the levy payer is the proprietor of the abattoir, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the slaughter of the cattle occurred
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^CA2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For item 2, the proprietor of the abattoir is the collection agent.

Note 3: For penalty for late payment, see section 9 of the Act.

Giving monthly or annual returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause ^CA1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* in relation to cattle, this table has effect.

Monthly or annual returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For cattle slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	Who must give a return for a financial year?	For a transaction entered into by which the ownership of cattle is transferred from one person to another in the year and the transaction: (a) is not a sale of the cattle; or (b) is a sale of the cattle to a person who is not a business purchaser; or (c) is a sale of the cattle from one cattle producer to another cattle producer; the levy payer
3	When must the return be given?	(a) for a return for a calendar month—before the end of the second calendar month after the calendar month; or (b) for a return for a financial year—before the end of 31 October in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause ^CA1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* in relation to cattle, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the cattle
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^CA3.

^CA2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if levy is imposed by clause ^CA1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on:

(a) a transaction entered into by which the ownership of cattle is transferred in a calendar month because of a sale of the cattle by the levy payer to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) the slaughter of cattle in a calendar month at an abattoir where the levy payer is not the proprietor of the abattoir (the ***slaughter case***).

Paragraph (a) does not apply to a sale of cattle from one cattle producer to another cattle producer.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the	The following:

Clause ^CA2

Payment of equivalent amounts		
Item	**Matter**	**Rule**
	equivalent amount), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the cattle?	(a) the liable collection agent in the sale case; (b) the proprietor of the abattoir in the slaughter case
2	When is the equivalent amount due and payable?	On the last day of the second calendar month after the calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the calendar month?	The following: (a) the liable collection agent in the sale case; (b) the proprietor of the abattoir in the slaughter case
2	When must the return be given?	Before the end of the second calendar month after the calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the proprietor of the abattoir in the

Record-keeping		
Item	**Matter**	**Rule**
		slaughter case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the cattle
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the ownership of the cattle is transferred or the cattle are slaughtered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^CA3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if one of the following applies:

(a) a transaction is entered into by which the ownership of cattle is transferred from one person to another in a financial year and the person who owns the cattle immediately before the transaction is entered into considers that an exemption from levy applies under clause ^CA2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*;

(b) cattle are slaughtered in Australia at an abattoir in a financial year, where the cattle have been delivered to the abattoir other than because of a sale to the proprietor of the abattoir, and the person who owns the cattle immediately before the delivery considers that such an exemption from levy applies;

(c) cattle are slaughtered in Australia at an abattoir in a financial year and the proprietor of the abattoir considers that such an exemption from levy applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person who considers that the exemption applies
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Subdivision C—Cattle exporter charge

^CE1 Obligations of charge payers

When cattle exporter charge due and payable

(1) For the purposes of section 8 of the Act, for charge imposed by clause ^CA1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on cattle that are exported from Australia, this table has effect.

Cattle exporter charge

Item	Matter	Rule
1	For cattle exported in a calendar month through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
2	For cattle exported in a calendar month other than through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^CE2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for charge imposed by clause ^CA1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on cattle that are exported from Australia, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For cattle exported in the month other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include

Monthly returns		
Item	**Matter**	**Rule**
		the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed by clause ^CA1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on cattle that are exported from Australia, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must: (a) if the cattle are exported through an exporting agent—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the cattle
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^CE2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on an exporting agent if:

(a) charge is imposed by clause ^CA1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on cattle that are exported from Australia; and

(b) the cattle are exported in a calendar month through the exporting agent.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Clause ^CE2

Payment of equivalent amount		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the charge payer, equal to the amount of the charge due for payment in relation to the cattle?	The exporting agent
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the calendar month?	The exporting agent
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The exporting agent
2	What must the records cover?	The records must enable the exporting agent to substantiate the equivalent amount payable and paid by that agent in relation to the cattle

Record-keeping

Item	Matter	Rule
3	For how long must the exporting agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the cattle are exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Subdivision D—Cattle owner charge

^CE3 Obligations of charge payers

When cattle owner charge due and payable

(1) For the purposes of section 8 of the Act, for charge imposed by subclause ^CA4(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on cattle that are exported from Australia, this table has effect.

Cattle owner charge

Item	Matter	Rule
1	For cattle exported in a calendar month through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
2	For cattle exported in a calendar month other than through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^CE4.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for charge imposed by subclause ^CA4(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on cattle that are exported from Australia, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For cattle exported in the month other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an

Monthly returns		
Item	**Matter**	**Rule**
		approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed by subclause ^CA4(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on cattle that are exported from Australia, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must: (a) if the cattle are exported through an exporting agent—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the cattle
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a charge exemption has record-keeping obligations, see clause ^CE5.

^CE4 Obligations of collection agents

(1) This clause sets out obligations that are imposed on an exporting agent if:

(a) charge is imposed by subclause ^CA4(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on cattle that are exported from Australia; and

(b) the cattle are exported in a calendar month through the exporting agent.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Clause ^CE4

Payment of equivalent amount		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the charge payer, equal to the amount of the charge due for payment in relation to the cattle?	The exporting agent
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the calendar month?	The exporting agent
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The exporting agent
2	What must the records cover?	The records must enable the exporting agent to substantiate the equivalent amount payable and paid by that agent in relation to the cattle

Record-keeping		
Item	**Matter**	**Rule**
3	For how long must the exporting agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the cattle are exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^CE5 Obligations of persons claiming charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) cattle are exported from Australia in a financial year; and

(b) the person who owns the cattle immediately before they are loaded on the ship or aircraft in which they are exported considers that an exemption from charge applies under clause ^CA5 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024*.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 4—Deer

^DE1 Obligations of levy payers

When deer slaughter levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed on the slaughter of deer in a calendar month, this table has effect.

Deer slaughter levy

Item	Matter	Rule
1	When is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

Note 1: The levy payer is the person who owns the deer at the time of the slaughter.

If the levy payer is the proprietor of the abattoir, the proprietor needs to pay levy.

If another person is the levy payer, the proprietor of the abattoir (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^DE2.

If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly returns

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

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For deer slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on the slaughter of deer, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the deer
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^DE3.

^DE2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:
(a) levy is imposed on the slaughter of deer; and
(b) the deer are slaughtered at an abattoir in a calendar month; and
(c) the proprietor of the abattoir is not the levy payer.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the deer?	The proprietor of the abattoir
2	When is the equivalent amount due and payable?	On the last day of the next calendar month

Clause ^DE2

Payment of equivalent amounts		
Item	**Matter**	**Rule**
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the calendar month?	The proprietor of the abattoir
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The proprietor of the abattoir
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the deer
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the deer are slaughtered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^DE3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) deer are slaughtered in Australia in a financial year at an abattoir for human consumption; and

(b) the person who owns the deer at the time of the slaughter considers that an exemption from levy applies under clause ^DE2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 5—Goats

Subdivision A—Goat slaughter levy

^GO1 Obligations of levy payers

When goat slaughter levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed by clause ^GO1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of goats, this table has effect.

Goat slaughter levy

Item	Matter	Rule
1	For goats slaughtered in a calendar month, when is the levy due and payable?	On the last day of the next calendar month.
2	To whom is the levy payable?	The Commonwealth.

Note 1: The levy payer is the person who owns the carcases immediately after their hot carcase weight would normally be determined.

If the levy payer is the proprietor of the abattoir, the proprietor needs to pay levy.

If another person is the levy payer, the proprietor of the abattoir (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^GO2.

If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause ^GO1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of goats, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For goats slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved

Monthly returns		
Item	**Matter**	**Rule**
		form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause ^GO1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of goats, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the goats
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^GO3.

^GO2 Obligations of collection agents—goat slaughter levy

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed by clause ^GO1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of goats; and

(b) the goats are slaughtered at an abattoir in a calendar month; and

(c) the proprietor of the abattoir is not the levy payer.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the goats?	The proprietor of the abattoir
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for the calendar month?	The proprietor of the abattoir
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The proprietor of the abattoir
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable

Record-keeping		
Item	**Matter**	**Rule**
		and paid by the proprietor in relation to the goats
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the goats are slaughtered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^GO3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if

(a) goats are slaughtered in Australia in a financial year at an abattoir for human consumption; and

(b) the person who owns the carcases immediately after their hot carcase weight would normally be determined considers that an exemption from levy applies under clause ^GO2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Subdivision B—Goat transaction levy

^GO4 Obligations of levy payers

When goat transaction levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed by subclause ^GO6(1) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on each transaction entered into by which the ownership of goats is transferred in a calendar month from one person to another; or

(b) levy imposed by subclause ^GO6(2), (3) or (4) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter in Australia at an abattoir of goats in a calendar month;

this table has effect.

Goat transaction levy

Item	Matter	Rule
1	For goats sold by the levy payer to a business purchaser (whether directly or through a selling agent or buying agent or both), other than a sale of goats from one goat producer to another goat producer, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the transfer of ownership of the goats occurred
2	For goats slaughtered at an abattoir where the levy payer is not the proprietor of the abattoir, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the slaughter of the goats occurred
3	For a transaction entered into by which the ownership of goats is transferred from one person to another and the transaction: (a) is not a sale of the goats; or (b) is a sale of the goats to a person who is not a business purchaser; or (c) is a sale of the goats from one goat producer to another goat producer; when is the levy due and payable?	On 31 October in the next financial year after the financial year in which the transfer of ownership of the goats occurred
4	For goats slaughtered at an abattoir where the levy payer is the proprietor of the abattoir, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the slaughter of the goats occurred
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^GO5.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For item 2, the proprietor of the abattoir is the collection agent.

Note 3: For penalty for late payment, see section 9 of the Act.

Giving monthly or annual returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause ^GO6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* in relation to goats, this table has effect.

Monthly or annual returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For goats slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	Who must give a return for a financial year?	For a transaction entered into by which the ownership of goats is transferred from one person to another in the year and the transaction: (a) is not a sale of the goats; or (b) is a sale of the goats to a person who is not a business purchaser; or (c) is a sale of the goats from one goat producer to another goat producer; the levy payer
3	When must the return be given?	(a) for a return for a calendar month—before the end of the second calendar month after the calendar month; or (b) for a return for a financial year—before the end of 31 October in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause ^GO6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* in relation to goats, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the goats
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^GO6.

^GO5 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if levy is imposed by clause ^GO6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on:

(a) a transaction entered into by which the ownership of goats is transferred in a calendar month because of a sale of the goats by the levy payer to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) the slaughter of goats in a calendar month at an abattoir where the levy payer is not the proprietor of the abattoir (the ***slaughter case***).

Paragraph (a) does not apply to a sale of goats from one goat producer to another goat producer.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy	The following: (a) the liable collection agent in the sale case;

Payment of equivalent amounts		
Item	**Matter**	**Rule**
	payer, equal to the amount of the levy due for payment in relation to the goats?	(b) the proprietor of the abattoir in the slaughter case
2	When is the equivalent amount due and payable?	On the last day of the second calendar month after the calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the calendar month?	The following: (a) the liable collection agent in the sale case; (b) the proprietor of the abattoir in the slaughter case
2	When must the return be given?	Before the end of the second calendar month after the calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the proprietor of the abattoir in the slaughter case

Clause ^GO6

Record-keeping		
Item	**Matter**	**Rule**
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the goats
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the ownership of the goats is transferred or the goats are slaughtered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^GO6 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if one of the following applies:

(a) a transaction is entered into by which the ownership of goats is transferred from one person to another in a financial year and the person who owns the goats immediately before the transaction is entered into considers that an exemption from levy applies under clause ^GO7 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*;

(b) goats are slaughtered in Australia at an abattoir in a financial year, where the goats have been delivered to the abattoir other than because of a sale to the proprietor of the abattoir, and the person who owns the goats immediately before the delivery considers that such an exemption from levy applies;

(c) goats are slaughtered in Australia at an abattoir in a financial year and the proprietor of the abattoir considers that such an exemption from levy applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person who considers that the exemption applies
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Subdivision C—Goat exporter charge

^GO7 Obligations of charge payers

When goat exporter charge due and payable

(1) For the purposes of section 8 of the Act, for charge imposed by clause ^GO1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on goats that are exported from Australia, this table has effect.

Goat exporter charge

Item	Matter	Rule
1	For goats exported in a calendar month through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
2	For goats exported in a calendar month other than through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^GO8.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for charge imposed by clause ^GO1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on goats that are exported from Australia, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For goats exported in the month other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an

Monthly returns		
Item	**Matter**	**Rule**
		approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed by clause ^GO1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on goats that are exported from Australia, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must: (a) if the goats are exported through an exporting agent—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the goats
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^GO8 Obligations of collection agents

(1) This clause sets out obligations that are imposed on an exporting agent if:

(a) charge is imposed by clause ^GO1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on goats that are exported from Australia; and

(b) the goats are exported in a calendar month through the exporting agent.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amount		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the charge payer, equal to the amount of the charge due for payment in relation to the goats?	The exporting agent
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the calendar month?	The exporting agent
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The exporting agent
2	What must the records cover?	The records must enable the exporting agent to substantiate the equivalent amount payable and paid by that agent in relation to the goats

Clause ^GO8

Record-keeping		
Item	**Matter**	**Rule**
3	For how long must the exporting agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the goats are exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Subdivision D—Goat owner charge

^GO9 Obligations of charge payers

When goat owner charge due and payable

(1) For the purposes of section 8 of the Act, for charge imposed by subclause ^GO4(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on goats that are exported from Australia, this table has effect.

Goat owner charge

Item	Matter	Rule
1	For goats exported in a calendar month through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
2	For goats exported in a calendar month other than through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^GO10.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for charge imposed by subclause ^GO4(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on goats that are exported from Australia, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For goats exported in the month other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or

Clause ^GO10

Monthly returns		
Item	**Matter**	**Rule**
		(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed by subclause ^GO4(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on goats that are exported from Australia, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must: (a) if the goats are exported through an exporting agent—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the goats
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^GO10 Obligations of collection agents

(1) This clause sets out obligations that are imposed on an exporting agent if:
  (a) charge is imposed by subclause ^GO4(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on goats that are exported from Australia; and
  (b) the goats are exported in a calendar month through the exporting agent.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amount		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the charge payer, equal to the amount of the charge due for payment in relation to the goats?	The exporting agent
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the calendar month?	The exporting agent
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The exporting agent
2	What must the records cover?	The records must enable the exporting agent to substantiate the equivalent amount payable and paid by that agent in relation to the goats

Clause ^GO11

Record-keeping		
Item	**Matter**	**Rule**
3	For how long must the exporting agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the goats are exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^GO11 Obligations of persons claiming charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) goats are exported from Australia in a financial year; and

(b) the person who owns the goats immediately before they are loaded on the ship or aircraft in which they are exported considers that an exemption from charge applies under clause ^GO5 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024*.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 6—Horses

Subdivision A—Horse slaughter levy

^HOR1 Obligations of levy payers

When horse slaughter levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed by clause ^HOR1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of horses in a calendar month, this table has effect.

Horse slaughter levy

Item	Matter	Rule
1	When is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

Note 1: The levy payer is the person who owns the carcases immediately after the slaughter.

If the levy payer is the proprietor of the abattoir, the proprietor needs to pay levy.

If another person is the levy payer, the proprietor of the abattoir (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^HOR2.

If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause ^HOR1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of horses, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For horses slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or

Monthly returns		
Item	**Matter**	**Rule**
		(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause ^HOR1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of horses, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the horses
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^HOR3.

^HOR2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:
  (a) levy is imposed by clause ^HOR1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of horses; and
  (b) the horses are slaughtered at an abattoir in a calendar month; and
  (c) the proprietor of the abattoir is not the levy payer.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the horses?	The proprietor of the abattoir
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the calendar month?	The proprietor of the abattoir
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The proprietor of the abattoir
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the horses

Clause ^HOR3

Record-keeping		
Item	**Matter**	**Rule**
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the horses are slaughtered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^HOR3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) horses are slaughtered in Australia in a financial year at an abattoir for human consumption; and

(b) the person who owns the carcases immediately after the slaughter considers that an exemption from levy applies under clause ^HOR2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Subdivision B—Thoroughbred horse levy

^HOR10 Obligations of levy payers

When thoroughbred horse levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on a thoroughbred horse that is a mare where the mare return is lodged with Racing Australia in a period of 3 months beginning on 1 March, 1 June, 1 September or 1 December; or

(b) levy imposed on a thoroughbred horse that is a stallion where the declaration of service is lodged with Racing Australia in a period of 12 months beginning on 1 March;

this table has effect.

Thoroughbred horse levy

Item	Matter	Rule
1	For a mare, when is the levy due and payable?	On the last day of the first calendar month after the end of the 3-month period
2	For a stallion, when is the levy due and payable?	On 31 March in the next period of 12 months beginning on 1 March
3	To whom is the levy payable?	Racing Australia on behalf of the Commonwealth

Note 1: For penalty for late payment, see section 9 of the Act.

Note 2: Paragraphs 12(3)(c) and (e) of the Act allow for a collection agreement between the Commonwealth and Racing Australia to deal with the keeping of records by Racing Australia, and the giving of information to the Minister by Racing Australia, about amounts of thoroughbred horse levy collected by Racing Australia on behalf of the Commonwealth.

Making and keeping records

(2) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on a thoroughbred horse that is a mare or a stallion, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must contain details of the transaction involving Racing Australia (including Racing Australia's contact details)
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the period of 12 months beginning on 1 March in which the levy is imposed

Clause ^HOR10

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Subdivision C—Horse biosecurity response levy

^HOR20 Obligations of levy payers

When horse biosecurity response levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed by clause ^HOR20 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on a disposal of manufactured feed or worm treatment in a calendar month, this table has effect.

Horse biosecurity response levy

Item	Matter	Rule
1	When is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

Note: For penalty for late payment, see section 9 of the Act.

Giving monthly returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause ^HOR20 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on a disposal of manufactured feed or worm treatment, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For a disposal that occurs in the month—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause ^HOR20 of Schedule 1 to the *Primary Industries (Excise) Levies*

Regulations 2024 on a disposal of manufactured feed or worm treatment, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the disposal
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^HOR21 Application provisions

(1) Clause ^HOR20 applies in relation to levy imposed by clause ^HOR20 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on a disposal of manufactured feed only if the rate of the levy on the disposal is greater than nil.

(2) Clause ^HOR20 applies in relation to levy imposed by clause ^HOR20 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on a disposal of worm treatment only if the rate of the levy on the disposal is greater than nil.

Division 7—Pigs

^PIG1 Obligations of levy payers

When pig slaughter levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed on the slaughter of pigs in a calendar month, this table has effect.

Pig slaughter levy

Item	Matter	Rule
1	When is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

Note 1: The levy payer is the person who owns the pigs at the time of the slaughter.

If the levy payer is the proprietor of the abattoir, the proprietor needs to pay levy.

If another person is the levy payer, the proprietor of the abattoir (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^PIG2.

If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly returns

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

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For pigs slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on the slaughter of pigs, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the pigs
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^PIG3.

^PIG2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:
(a) levy is imposed on the slaughter of pigs; and
(b) the pigs are slaughtered at an abattoir in a calendar month; and
(c) the proprietor of the abattoir is not the levy payer.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the pigs?	The proprietor of the abattoir
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount	The Commonwealth

Payment of equivalent amounts		
Item	**Matter**	**Rule**
	payable?	

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the calendar month?	The proprietor of the abattoir
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The proprietor of the abattoir
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the pigs
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the pigs are slaughtered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^PIG3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) pigs are slaughtered in Australia in a financial year at an abattoir for human consumption; and

(b) the person who owns the pigs at the time of the slaughter considers that an exemption from levy applies under clause ^PIG2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 8—Sheep and lambs

Subdivision A—Sheep and lambs slaughter levy

^SL1 Obligations of levy payers

When sheep and lambs slaughter levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed by clause ^SL1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of sheep or lambs, this table has effect.

Sheep and lambs slaughter levy

Item	Matter	Rule
1	For sheep or lambs slaughtered in a calendar month, when is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

Note 1: The levy payer is the person who owns the carcases immediately after their hot carcase weight would normally be determined.

If the levy payer is the proprietor of the abattoir, the proprietor needs to pay levy.

If another person is the levy payer, the proprietor of the abattoir (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^SL2.

If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause ^SL1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of sheep or lambs, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For sheep or lambs slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return:

Clause ^SL2

Monthly returns		
Item	**Matter**	**Rule**
		(a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause ^SL1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of sheep or lambs, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the sheep or lambs
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^SL3.

^SL2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:
  (a) levy is imposed by clause ^SL1 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter of sheep or lambs; and
  (b) the sheep or lambs are slaughtered at an abattoir in a calendar month; and
  (c) the proprietor of the abattoir is not the levy payer.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the sheep or lambs?	The proprietor of the abattoir
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for the calendar month?	The proprietor of the abattoir
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The proprietor of the abattoir
2	What must the records cover?	The records must enable the proprietor to

Record-keeping		
Item	**Matter**	**Rule**
		substantiate the equivalent amount payable and paid by the proprietor in relation to the sheep or lambs
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the sheep or lambs are slaughtered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^SL3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if

(a) sheep or lambs are slaughtered in Australia in a financial year at an abattoir for human consumption; and

(b) the person who owns the carcases immediately after their hot carcase weight would normally be determined considers that an exemption from levy applies under clause ^SL2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person.
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Subdivision B—Sheep and lambs transaction levy

^SL4 Obligations of levy payers

When sheep and lambs transaction levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed by subclause ^SL6(1) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on each transaction entered into by which the ownership of sheep or lambs is transferred in a calendar month from one person to another; or

(b) levy imposed by subclause ^SL6(2), (3) or (4) of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on the slaughter in Australia at an abattoir of sheep or lambs in a calendar month;

this table has effect.

Sheep and lambs transaction levy

Item	Matter	Rule
1	For sheep or lambs sold by the levy payer to a business purchaser (whether directly or through a selling agent or buying agent or both), other than a sale of sheep or lambs from one sheep or lambs producer to another sheep or lambs producer, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the transfer of ownership of the sheep or lambs occurred
2	For sheep or lambs slaughtered at an abattoir where the levy payer is not the proprietor of the abattoir, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the slaughter of the sheep or lambs occurred
3	For a transaction entered into by which the ownership of sheep or lambs is transferred from one person to another and the transaction: (a) is not a sale of the sheep or lambs; or (b) is a sale of the sheep or lambs to a person who is not a business purchaser; or (c) is a sale of the sheep or lambs from one sheep or lambs producer to another sheep or lambs producer; when is the levy due and payable?	On 31 October in the next financial year after the financial year in which the transfer of ownership of the sheep or lambs occurred
4	For sheep or lambs slaughtered at an abattoir where the levy payer is the proprietor of the abattoir, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the slaughter of the sheep or lambs occurred

Clause ^SL4

Sheep and lambs transaction levy		
Item	**Matter**	**Rule**
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^SL5.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For item 2, the proprietor of the abattoir is the collection agent.

Note 3: For penalty for late payment, see section 9 of the Act.

Giving monthly or annual returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause ^SL6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* in relation to sheep or lambs, this table has effect

Monthly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for a calendar month?	For sheep or lambs slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	Who must give a return for a financial year?	For a transaction entered into by which the ownership of sheep or lambs is transferred from one person to another in the year and the transaction: (a) is not a sale of the sheep or lambs; or (b) is a sale of the sheep or lambs to a person who is not a business purchaser; or (c) is a sale of the sheep or lambs from one sheep or lambs producer to another sheep or lambs producer; the levy payer
3	When must the return be given?	(a) for a return for a calendar month—before the end of the second calendar month after the calendar month; or (b) for a return for a financial year—before the end of 31 October in the next financial year.
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an

Monthly or annual returns		
Item	**Matter**	**Rule**
		approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause ^SL6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* in relation to sheep or lambs, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the sheep or lambs
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^SL6.

^SL5 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if levy is imposed by clause ^SL6 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024* on:

(a) a transaction entered into by which the ownership of sheep or lambs is transferred in a calendar month because of a sale of the sheep or lambs by the levy payer to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) the slaughter of sheep or lambs in a calendar month at an abattoir where the levy payer is not the proprietor of the abattoir (the ***slaughter case***).

Paragraph (a) does not apply to a sale of sheep or lambs from one sheep or lambs producer to another sheep or lambs producer.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the sheep or lambs?	The following: (a) the liable collection agent in the sale case; (b) the proprietor of the abattoir in the slaughter case
2	When is the equivalent amount due and payable?	On the last day of the second calendar month after the calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for the calendar month?	The following: (a) the liable collection agent in the sale case; (b) the proprietor of the abattoir in the slaughter case
2	When must the return be given?	Before the end of the second calendar month after the calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the proprietor of the abattoir in the slaughter case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the sheep or lambs
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the ownership of the sheep or lambs is transferred or the sheep or lambs are slaughtered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^SL6 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if one of the following applies:

(a) a transaction is entered into by which the ownership of sheep or lambs is transferred from one person to another in a financial year and the person who owns the sheep or lambs immediately before the transaction is entered into considers that an exemption from levy applies under clause ^SL7 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*;

(b) goats are slaughtered in Australia at an abattoir in a financial year, where the sheep or lambs have been delivered to the abattoir other than because of a sale to the proprietor of the abattoir, and the person who owns the sheep or lambs immediately before the delivery considers that such an exemption from levy applies;

(c) goats are slaughtered in Australia at an abattoir in a financial year and the proprietor of the abattoir considers that such an exemption from levy applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person who considers that the exemption applies
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the

Clause ^SL6

Record-keeping		
Item	**Matter**	**Rule**
		financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Subdivision C—Sheep and lambs exporter charge

^SL7 Obligations of charge payers

When sheep and lambs exporter charge due and payable

(1) For the purposes of section 8 of the Act, for charge imposed by clause ^SL1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on sheep or lambs that are exported from Australia, this table has effect.

Sheep and lambs exporter charge

Item	Matter	Rule
1	For sheep or lambs exported in a calendar month through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
2	For sheep or lambs exported in a calendar month other than through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^SL8.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for charge imposed by clause ^SL1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on sheep or lambs that are exported from Australia, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For sheep or lambs exported in the month other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved

Monthly returns		
Item	**Matter**	**Rule**
		form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed by clause ^SL1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on sheep or lambs that are exported from Australia, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must: (a) if the sheep or lambs are exported through an exporting agent—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the sheep or lambs
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^SL8 Obligations of collection agents

(1) This clause sets out obligations that are imposed on an exporting agent if:
  (a) charge is imposed by clause ^SL1 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on sheep or lambs that are exported from Australia; and
  (b) the sheep or lambs are exported in a calendar month through the exporting agent.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amount		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the charge payer, equal to the amount of the charge due for payment in relation to the sheep or lambs?	The exporting agent
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the calendar month?	The exporting agent
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The exporting agent

Clause ^SL8

Record-keeping		
Item	**Matter**	**Rule**
2	What must the records cover?	The records must enable the exporting agent to substantiate the equivalent amount payable and paid by that agent in relation to the sheep or lambs
3	For how long must the exporting agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the sheep or lambs are exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Subdivision D—Sheep and lambs owner charge

^SL9 Obligations of charge payers

When sheep and lambs owner charge due and payable

(1) For the purposes of section 8 of the Act, for charge imposed by subclause ^SL4(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on sheep or lambs that are exported from Australia, this table has effect.

Sheep and lambs owner charge		
Item	**Matter**	**Rule**
1	For sheep or lambs exported in a calendar month through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
2	For sheep or lambs exported in a calendar month other than through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^SL10.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for charge imposed by subclause ^SL4(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on sheep or lambs that are exported from Australia, this table has effect.

Monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for a calendar month?	For sheep or lambs exported in the month other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return:

Monthly returns		
Item	**Matter**	**Rule**
		(a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed by subclause ^SL4(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on sheep or lambs that are exported from Australia, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must: (a) if the sheep or lambs are exported through an exporting agent—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the sheep or lambs
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^SL10 Obligations of collection agents

(1) This clause sets out obligations that are imposed on an exporting agent if:

(a) charge is imposed by subclause ^SL4(1) or (2) of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024* on sheep or lambs that are exported from Australia; and

(b) the sheep or lambs are exported in a calendar month through the exporting agent.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amount		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the charge payer, equal to the amount of the charge due for payment in relation to the sheep or lambs?	The exporting agent
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the calendar month?	The exporting agent
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The exporting agent

Clause ^SL11

Record-keeping		
Item	**Matter**	**Rule**
2	What must the records cover?	The records must enable the exporting agent to substantiate the equivalent amount payable and paid by that agent in relation to the sheep or lambs
3	For how long must the exporting agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the sheep or lambs are exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^SL11 Obligations of persons claiming charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) sheep or lambs are exported from Australia in a financial year; and

(b) person who owns the sheep or lambs immediately before they are loaded on the ship or aircraft in which they are exported considers that an exemption from charge applies under clause ^SL5 of Schedule 1 to the *Primary Industries (Customs) Charges Regulations 2024*.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Part 4—Livestock products

Division 1—Introduction

^SO4 Simplified outline of this Part

Whole milk

The dairy produce levy is to be collected.

The levy is payable, and returns are due, after the end of each calendar month. An annual return also needs to be given.

There are collection agent obligations on proprietors of processing establishments, selling agents, buying agents or business purchasers.

There are record-keeping obligations.

Goat fibre

The goat fibre levy is to be collected.

The levy is generally payable, and returns are generally due, after the end of each quarter in a calendar year.

There are collection agent obligations on selling agents, buying agents or business purchasers.

There are record-keeping obligations.

Wool

The wool levy and wool export charge are to be collected.

The levy is generally payable, and returns are generally due, after the end of each calendar month in a financial year. However, in certain circumstances levy payers may be able to give an annual return and pay the levy after the end of the financial year. The charge is payable, and returns are due, after the end of each calendar month.

There are collection agent obligations on selling agents, buying agents, business purchasers or exporting agents.

There are record-keeping obligations.

Division 2—Dairy produce

^DP1 Obligations of levy payers

When dairy produce levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on whole milk that is delivered to a processing establishment in Australia in a calendar month; or

(b) levy imposed on whole milk that is sold by the levy payer in a calendar month to a business purchaser (whether directly or through a selling agent or buying agent or both); or

(c) levy imposed on whole milk that is processed by the levy payer in a calendar month;

this table has effect.

Dairy produce levy

Item	Matter	Rule
1	For whole milk that is delivered to a processing establishment, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the delivery occurred
2	For whole milk that is sold, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the sale occurred
3	For whole milk that is processed, when is the levy due and payable?	On the last day of the second calendar month after the calendar month in which the processing occurred
4	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^DP2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly and annual returns

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

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For whole milk processed in the month (the ***processing month***) by the levy payer—the

Monthly returns		
Item	**Matter**	**Rule**
		levy payer
2	Who must give a return for a financial year?	The levy payer
3	When must the return be given?	(a) for a return for the processing month—before the end of the last day of the second calendar month after the processing month; and (b) for a return for a financial year—before the end of 31 July in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on whole milk, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the whole milk
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^DP3.

^DP2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on whole milk that is delivered to a processing establishment in Australia in a calendar month (the ***relevant month***) in a financial year by or on behalf of the levy payer (the ***delivery case***); or

(b) levy is imposed on whole milk that is sold by the levy payer in a calendar month (the ***relevant month***) in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the whole milk?	The following person: (a) the proprietor of the processing establishment in the delivery case; (b) the liable collection agent in the sale case
2	When is the equivalent amount due and payable?	On the last day of the second calendar month after the relevant month
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving monthly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly or annual returns

Item	Matter	Rule
1	Who must give a return for the relevant month?	The following person: (a) the proprietor of the processing establishment in the delivery case; (b) the liable collection agent in the sale case
2	Who must give a return for the financial year?	The following person: (a) the proprietor of the processing establishment in the delivery case; (b) the liable collection agent in the sale case
3	When must the return be given?	(a) for a return for the relevant month—before the end of the last day of the

Monthly or annual returns		
Item	**Matter**	**Rule**
		second calendar month after the relevant month; or (b) for a return for the financial year—before the end of 31 July in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the proprietor of the processing establishment in the delivery case; (b) the liable collection agent in the sale case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the whole milk
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the whole milk is delivered or sold

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^DP3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) whole milk is produced in Australia and that milk is delivered to a processing establishment in Australia in a financial year by or on behalf of

the person who owns that milk immediately after it is produced and the person considers that an exemption from levy applies; or

(b) whole milk is produced in Australia and that milk is sold in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) by the person who owns that milk immediately after it is produced and the person considers that an exemption from levy applies; or

(c) whole milk is produced in Australia and that milk is processed in a financial year by the person who owns that milk immediately after it is produced and the person considers that an exemption from levy applies.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the relevant person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 3—Goat fibre

^GF1 Obligations of levy payers

When goat fibre levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on goat fibre that is sold by the levy payer in a quarter in a calendar year; or

(b) levy imposed on goat fibre that is used by the levy payer in a quarter in a calendar year in the production of other goods;

this table has effect.

Goat fibre levy

Item	Matter	Rule
1	For goat fibre sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the quarter is the threshold quarter in the calendar year or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or (b) if the quarter is later than the threshold quarter in the calendar year—on the last day of the first calendar month after the end of the later quarter
2	For goat fibre sold other than to a business purchaser, when is the levy due and payable?	(a) if the quarter is the threshold quarter in the calendar year or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or (b) if the quarter is later than the threshold quarter in the calendar year—on the last day of the first calendar month after the end of the later quarter
3	For goat fibre used by the levy payer in the production of other goods, when is the levy due and payable?	(a) if the quarter is the threshold quarter in the calendar year or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or (b) if the quarter is later than the threshold quarter in the calendar year—on the last day of the first calendar month after the end of the later quarter
4	To whom is the levy payable?	The Commonwealth

Note 1: For ***threshold quarter***, see subclause (2).

Note 2: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^GF2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 3: For penalty for late payment, see section 9 of the Act.

Threshold quarter

(2) The ***threshold quarter*** in a calendar year, for a levy payer, is the first quarter in the year at the end of which the sum of the following is $50 or more:

(a) the total value of goat fibre sold by the levy payer in the year;

(b) the total value of goat fibre used by the levy payer in the year in the production of other goods.

Work out the value of goat fibre in accordance with Division 3 of Part 4 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

Giving quarterly returns

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

Quarterly returns

Item	Matter	Rule
1	Who must give a return for a quarter in a calendar year?	The following: (a) for goat fibre sold by the levy payer in the threshold quarter in the year or in a later quarter in the year other than to a business purchaser—the levy payer; (b) for goat fibre used by the levy payer in the threshold quarter in the year or in a later quarter in the year in the production of other goods—the levy payer
2	When must the return be given?	Before the end of the first calendar month after the end of that threshold quarter or later quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on goat fibre, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the goat fibre
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^GF3.

^GF2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if levy is imposed on goat fibre that is sold by the levy payer in a quarter in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the goat fibre?	The liable collection agent
2	When is the equivalent amount due and payable?	(a) if the quarter is the threshold quarter in the calendar year for the levy payer or any earlier quarter in the year—on the last day of the first calendar month after the end of that threshold quarter; or (b) if the quarter is later than that threshold

Clause ^GF2

Payment of equivalent amounts		
Item	**Matter**	**Rule**
		quarter in the calendar year—on the last day of the first calendar month after the end of the later quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For the definition of ***threshold quarter***, see subclause ^GF1(2).

Note 3: For penalty for late payment, see section 11 of the Act.

Giving quarterly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the quarter?	The liable collection agent, where the quarter is the threshold quarter in the calendar year for the levy payer or a later quarter in the year
2	When must the return be given?	Before the end of the first calendar month after the end of that threshold quarter or later quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The liable collection agent
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable

Record-keeping		
Item	**Matter**	**Rule**
		and paid by the person in relation to the goat fibre
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the goat fibre is sold

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^GF3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if goat fibre is harvested from a live goat in Australia and in a calendar year the goat fibre is sold, or used in the production of other goods, by the person who owns the goat fibre immediately after it is harvested and the person considers that an exemption from levy applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 4—Wool

^WO1 Obligations of levy payers or charge payers

When wool levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on wool that is sold by the levy payer in a calendar month in a financial year; or

(b) levy imposed on wool that is used by the levy payer in a calendar month in a financial year in the production of other goods;

this table has effect.

Wool levy		
Item	**Matter**	**Rule**
1	For wool sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the calendar month under subclause ^WO2(3)—on the last day of the next calendar month; or (b) if the liable collection agent must give a return for the financial year under subclause ^WO2(3)—on 31 August in the next financial year
2	For wool sold other than to a business purchaser, when is the levy due and payable?	(a) if the levy payer must give a return for the calendar month under subclause (3)—on the last day of the next calendar month; or (b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	For wool used by the levy payer in the production of other goods, when is the levy due and payable?	(a) if the levy payer must give a return for the calendar month under subclause (3)—on the last day of the next calendar month; or (b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
4	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^WO2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When wool export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on wool that is exported from Australia in a calendar month in a financial year, this table has effect.

Wool export charge

Item	Matter	Rule
1	For wool exported through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
2	For wool exported other than through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^WO2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly or annual returns

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

Monthly or annual returns

Item	Matter	Rule
1	Who must give a return for a calendar month in a financial year?	The following: (a) for wool sold by the levy payer in the month other than to a business purchaser—the levy payer, unless the levy payer has an exemption from giving returns for calendar months in the year; (b) for wool used by the levy payer in the month in the production of other goods—the levy payer, unless the levy payer has an exemption from giving returns for calendar months in the year; (c) for wool exported in the month other than through an exporting agent—the charge payer
2	Who must give a return for a financial year?	The levy payer for wool who has an exemption from giving returns for calendar months in the year

Monthly or annual returns

Item	Matter	Rule
3	When must the return be given?	(a) for a return for a calendar month—before the end of the next calendar month; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving monthly returns, see clause ^WO4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on wool, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer or the charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the wool
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on

Record-keeping		
Item	**Matter**	**Rule**
		the wool
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^WO3.

^WO2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on wool that is sold by the levy payer in a calendar month in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) charge is imposed on wool that is exported from Australia in a calendar month in a financial year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the wool?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) in the sale case: (i) if the liable collection agent must give a return for the month under subclause (3)—on the last day of the next calendar month; or (ii) if the liable collection agent must give a return for the financial year under subclause (3)—on 31 August in the next financial year; or (b) in the export case—on the last day of the next calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving monthly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly or annual returns

Item	Matter	Rule
1	Who must give a return for the calendar month?	The following person: (a) the liable collection agent in the sale case, unless the agent has an exemption from giving returns for calendar months in the financial year; (b) the exporting agent in the export case
2	Who must give a return for the financial year?	The liable collection agent in the sale case if the agent has an exemption from giving returns for calendar months in the year
3	When must the return be given?	(a) for a return for a calendar month—before the end of the next calendar month; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving monthly returns, see clause ^WO5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to

Record-keeping		
Item	**Matter**	**Rule**
		substantiate the equivalent amount payable and paid by the person in relation to the wool
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the wool is sold or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^WO3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) wool is harvested from a live sheep or lamb in Australia and in a financial year the wool is sold, or used in the production of other goods, by the person who owns the wool immediately after it is harvested and the person considers that an exemption from levy applies; or

(b) wool is harvested from a live sheep or lamb in Australia and in a financial year the wool is exported from Australia and the person who owns the wool immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^WO4 Process for obtaining exemption from giving monthly returns—levy payers

(1) A person who:

(a) is a levy payer for levy imposed on wool that is sold by the levy payer in a financial year other than to a business purchaser; or

(b) is a levy payer for levy imposed on wool that is used by the levy payer in a financial year in the production of other goods;

is not required to give returns for calendar months in the year if:

(c) the person applies to the Secretary for an exemption from the requirement to give returns for calendar months in the year; and

(d) the person applies before the end of the first calendar month in the year in which such levy is imposed; and

(e) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total amount of levy that the person will pay, or will be likely to pay, in relation to wool and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^WO5 Process for obtaining exemption from giving monthly returns—collection agents

(1) For the purposes of subclause ^WO2(3), the person who is the liable collection agent in the sale case is not required to give returns for calendar months in the financial year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for calendar months in the year; and

(b) the person applies before the end of the first calendar month in the year in which levy is imposed on wool where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

Note: Under subclause ^WO2(3), the exporting agent in the export case must give monthly returns.

(2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to levy imposed on wool and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Part 5—Other animals

Division 1—Introduction

^SO5 Simplified outline of this Part

Framed prawns

The farmed prawns levy, white spot disease repayment levy, farmed prawns export charge and white spot disease repayment export charge are to be collected.

The levies and charges are generally payable, and returns are generally due, after the end of each quarter in a financial year. However, in certain circumstances levy payers or charge payers may be able to give an annual return and pay the levies or charges after the end of the financial year.

There are collection agent obligations on exporting agents.

There are record-keeping obligations.

Game animals

The game animal processing levy is to be collected.

The levy is payable, and returns are due, after the end of each calendar month.

There are no collection agents.

There are record-keeping obligations.

Macropods

The game animal processing levy is to be collected.

The levy is generally payable, and returns are generally due, after the end of each calendar month in a financial year. However, in certain circumstances levy payers may be able to give an annual return and pay the levy after the end of the financial year.

There are no collection agents.

There are record-keeping obligations.

Ratites

The ratite slaughter levy is to be collected.

Clause ^SO5

	The levy is payable, and returns are due, after the end of each calendar month. There are collection agent obligations on proprietors of abattoirs. There are record-keeping obligations.

Division 2—Farmed prawns

^FP1 Obligations of levy payers or charge payers

When farmed prawns levy or white spot disease repayment levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on farmed prawns that are delivered by the levy payer in a quarter in a financial year; or

(b) levy imposed on farmed prawns that are sold by the levy payer in a quarter in a financial year; or

(c) levy imposed on farmed prawns that are processed by or for the levy payer in a quarter in a financial year;

this table has effect.

Farmed prawns levy or white spot disease repayment levy

Item	Matter	Rule
1	When is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
2	To whom is the levy payable?	The Commonwealth

Note: For penalty for late payment, see section 9 of the Act.

When farmed prawns export charge or white spot disease repayment export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on farmed prawns that are exported from Australia in a quarter in a financial year, this table has effect.

Farmed prawns export charge or white spot disease repayment export charge

Item	Matter	Rule
1	For farmed prawns exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause ^FP2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the financial year under subclause ^FP2(3)—on 31 August in the next financial year
2	For farmed prawns exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of

Farmed prawns export charge or white spot disease repayment export charge		
Item	**Matter**	**Rule**
		the quarter; or (b) if the charge payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^FP2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on farmed prawns, this table has effect.

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for a quarter in a financial year?	The following: (a) for farmed prawns delivered by, sold by or processed by or for the levy payer in the quarter—the levy payer; (b) for farmed prawns exported in the quarter other than through an exporting agent—the charge payer; unless the levy payer or charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The levy payer or charge payer for farmed prawns who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an

Quarterly or annual returns		
Item	**Matter**	**Rule**
		approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^FP4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on farmed prawns, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the farmed prawns
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the farmed prawns
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^FP3.

^FP2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if charge is imposed on farmed prawns that are exported from Australia in a quarter in a financial year through an exporting agent.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the charge payer, equal to the amount of the charge due for payment in relation to the farmed prawns?	The exporting agent
2	When is the equivalent amount due and payable?	(a) if the exporting agent must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the exporting agent must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for the quarter?	The exporting agent, unless the exporting agent has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The exporting agent if the exporting agent has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include

Quarterly or annual returns		
Item	**Matter**	**Rule**
		the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^FP5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The exporting agent
2	What must the records cover?	The records must enable the exporting agent to substantiate the equivalent amount payable and paid by the exporting agent in relation to the farmed prawns
3	For how long must the exporting agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the farmed prawns are exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^FP3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) farmed prawns are harvested in Australia and in a financial year are delivered by, sold by or processed by or for, the person who owns the farmed prawns immediately after they are harvested and the person considers that an exemption from levy applies; or

(b) farmed prawns are harvested in Australia and in a financial year are exported from Australia and the person who owns the farmed prawns immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the	Until the end of the period of 5 years

Clause ^FP4

Record-keeping		
Item	**Matter**	**Rule**
	records?	beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^FP4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

(1) A person who:

(a) is a levy payer for levy imposed on farmed prawns that are delivered by the person in a financial year; or

(b) is a levy payer for levy imposed on farmed prawns that are sold by the person in a financial year; or

(c) is a levy payer for levy imposed on farmed prawns that are processed by or for the person in a financial year; or

(d) is a charge payer for charge imposed on farmed prawns that are exported in a financial year other than through an exporting agent;

is not required to give returns for quarters in the year if:

(e) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(f) the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and

(g) the Secretary grants that exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total quantity of farmed prawns in relation to which the person will pay, or will be likely to pay, levy or charge or both for the financial year will be less than 10,000 kilograms.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^FP5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^FP2(3), the person who is the exporting agent is not required to give returns for quarters in the financial year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which charge is imposed on farmed prawns where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total quantity of farmed prawns in relation to which the person will pay, or will be

likely to pay, an equivalent amount for the financial year will be less than 10,000 kilograms.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Division 3—Game animals

^GA1 Obligations of levy payers

When game animal processing levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed on the processing of game animals in a calendar month, this table has effect.

Game animal processing levy

Item	Matter	Rule
1	When is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

Note: For penalty for late payment, see section 9 of the Act.

Giving monthly returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on the processing of game animals, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For game animals processed in the month—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on the processing of game animals, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer

Record-keeping

Item	Matter	Rule
2	What must the records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the game animals
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 4—Macropods

^MAC1 Obligations of levy payers

When macropod processing levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed on the processing of macropods in a calendar month in a financial year, this table has effect.

Macropod processing levy

Item	Matter	Rule
1	When is the levy due and payable?	(a) if the levy payer must give a return for the calendar month under subclause (2)—on the last day of the next calendar month; or (b) if the levy payer must give a return for the financial year under subclause (2)—on 31 August in the next financial year
2	To whom is the levy payable?	The Commonwealth

Note: For penalty for late payment, see section 9 of the Act.

Giving monthly or annual returns

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

Monthly or annual returns

Item	Matter	Rule
1	Who must give a return for a calendar month in a financial year?	For macropods processed in the month—the levy payer, unless the levy payer has an exemption from giving returns for calendar months in the year
2	Who must give a return for a financial year?	The levy payer for macropods who has an exemption from giving returns for calendar months in the year
3	When must the return be given?	(a) for a return for a calendar month—before the end of the next calendar month; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include

Monthly or annual returns		
Item	**Matter**	**Rule**
		the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving monthly returns, see clause ^MAC3.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on the processing of macropods, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the macropods
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^MAC2.

^MAC2 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) macropods are processed at a processing establishment in Australia in a financial year and the macropods:
  (i) were killed in their habitat by a shot from a firearm; and
  (ii) are for human or animal consumption; and

(b) the proprietor of the establishment considers that an exemption from levy applies under clause ^MAC2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The proprietor
2	What must the records cover?	The proprietor must make records containing details that are relevant to working out whether the exemption applies

Clause ^MAC3

Record-keeping		
Item	**Matter**	**Rule**
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^MAC3 Process for obtaining exemption from giving monthly returns—levy payers

(1) A person who is a levy payer for levy imposed on the processing at a processing establishment in Australia of macropods in a financial year is not required to give returns for calendar months in the year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for calendar months in the year; and

(b) the person applies before the end of the first calendar month in the year in which such levy is imposed; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total amount of levy that the person will pay, or will be likely to pay, in relation to macropods and the financial year will be less than $750.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Division 5—Ratites

^RA1 Obligations of levy payers

When ratite slaughter levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed on the slaughter of ratites in a calendar month, this table has effect.

Ratite slaughter levy

Item	Matter	Rule
1	When is the levy due and payable?	On the last day of the next calendar month
2	To whom is the levy payable?	The Commonwealth

Note 1: The levy payer is the person who owns the ratites at the time of the slaughter.

If the levy payer is the proprietor of the abattoir, the proprietor needs to pay levy.

If another person is the levy payer, the proprietor of the abattoir (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^RA2.

If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly returns

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

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	For ratites slaughtered in the month where the levy payer is the proprietor of the abattoir—the levy payer
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on the slaughter of ratites, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the ratites
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^RA3.

^RA2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:
(a) levy is imposed on the slaughter of ratites; and
(b) the ratites are slaughtered at an abattoir in a calendar month; and
(c) the proprietor of the abattoir is not the levy payer.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the ratites?	The proprietor of the abattoir
2	When is the equivalent amount due and payable?	On the last day of the next calendar month
3	To whom is the equivalent amount	The Commonwealth

Payment of equivalent amounts		
Item	**Matter**	**Rule**
	payable?	

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the calendar month?	The proprietor of the abattoir
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The proprietor of the abattoir
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the ratites
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the ratites are slaughtered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^RA3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) ratites are slaughtered in Australia in a financial year at an abattoir for human consumption; and

(b) the person who owns the ratites at the time of the slaughter considers that an exemption from levy applies under clause ^RA2 of Schedule 1 to the *Primary Industries (Excise) Levies Regulations 2024*.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Schedule 2—Plants and plant products

Note: See section ^9.

Part 1—Crops

Division 1—Introduction

^SO6 Simplified outline of this Part

Cotton

The cotton fibre levy and seed cotton export charge are to be collected.

The levy and charge are payable, and returns are due, after the end of each calendar month.

There are collection agent obligations on cotton gin proprietors and exporting agents.

There are record-keeping obligations.

Grain

The grain levy is to be collected.

The levy is payable, and returns are due, after the end of each quarter in a financial year.

There are collection agent obligations on selling agents, buying agents, business purchasers or persons processing grain for levy payers.

There are record-keeping obligations.

Pasture seeds

The pasture seed levy is to be collected.

The levy is payable, and returns are due, after the end of each quarter in a financial year.

There are collection agent obligations on bodies certifying pasture seeds under a certification scheme.

There are record-keeping obligations.

Rice

The rice levy is to be collected.

Clause ^SO6

The levy is payable, and returns are due, after the end of each period of 6 months beginning on 1 January or 1 July.

There are collection agent obligations on proprietors of processing establishments at which rice is delivered.

There are record-keeping obligations.

Sugarcane

The sugarcane levy is to be collected.

60% of the amount of the levy is generally payable after the end of each calendar month in the sugarcane season (the period of 12 months beginning on 1 March) and 40% of the levy is payable on the last day of February in the next calendar year after the calendar year in which the sugarcane is sold or processed.

There are collection agent obligations on processors of sugarcane.

There are record-keeping obligations.

Division 2—Cotton

^CO1 Obligations of levy payers or charge payers

When cotton fibre levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed on cotton fibre that is produced in a calendar month, this table has effect.

Cotton fibre levy

Item	Matter	Rule
1	For cotton fibre produced by a person for the levy payer, when is the levy due and payable?	On the last day of the next calendar month
2	For cotton fibre produced by the levy payer, when is the levy due and payable?	On the last day of the next calendar month
3	To whom is the levy payable?	The Commonwealth

Note 1: The levy payer is the person who owns the seed cotton immediately before the cotton fibre is produced.

If the levy payer is the cotton gin proprietor, the proprietor needs to pay levy.

If another person is the levy payer, the cotton gin proprietor (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^CO2.

If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When seed cotton export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on seed cotton that is exported from Australia in a calendar month, this table has effect.

Seed cotton export charge

Item	Matter	Rule
1	For seed cotton exported through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
2	For seed cotton exported other than through an exporting agent, when is the charge due and payable?	On the last day of the next calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^CO2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on cotton fibre or charge imposed on seed cotton, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month?	The following: (a) for cotton fibre produced in the month by the levy payer—the levy payer; (b) for seed cotton exported in the month other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the last day of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on cotton fibre or charge imposed on seed cotton, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer or the charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that

Record-keeping		
Item	**Matter**	**Rule**
		agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the cotton fibre
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the seed cotton
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^CO2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on cotton fibre that is produced in a calendar month by a person (the ***cotton gin proprietor***) for the levy payer (the ***production case***); or

(b) charge is imposed on seed cotton that is exported from Australia in a calendar month through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy due for payment in relation to the cotton fibre or the amount of the charge due for payment in relation to the seed cotton?	The following: (a) the cotton gin proprietor in the production case; (b) the exporting agent in the export case
2	When is the equivalent amount due and	On the last day of the next calendar month

Payment of equivalent amounts		
Item	**Matter**	**Rule**
	payable?	
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the calendar month?	The following: (a) the cotton gin proprietor in the production case; (b) the exporting agent in the export case
2	When must the return be given?	Before the end of the last day of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the cotton gin proprietor in the production case; (b) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the cotton fibre or seed cotton
3	For how long must the person keep the	Until the end of the period of 5 years

Record-keeping		
Item	**Matter**	**Rule**
	records?	beginning on the day after the end of the financial year in which the cotton fibre is produced or the seed cotton is exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 3—Grain

^GN1 Obligations of levy payers

When grain levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on grain that is sold by the levy payer in a quarter in a financial year; or

(b) levy imposed on grain that is processed by or for the levy payer in a quarter in a financial year;

this table has effect.

Grain levy		
Item	**Matter**	**Rule**
1	For grain sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the quarter is the threshold quarter in the year or any earlier quarter in the year—on the last day of the first calendar month after the end of the quarter; or (b) if the quarter is later than the threshold quarter in the year—on the last day of the first calendar month after the end of the later quarter
2	For grain processed for the levy payer, when is the levy due and payable?	(a) if the quarter is the threshold quarter in the year or any earlier quarter in the year—on the last day of the first calendar month after the end of the quarter; or (b) if the quarter is later than the threshold quarter in the year—on the last day of the first calendar month after the end of the later quarter
3	For grain processed by the levy payer, when is the levy due and payable?	(a) if the quarter is the threshold quarter in the year or any earlier quarter in the year—on the last day of the first calendar month after the end of the quarter; or (b) if the quarter is later than the threshold quarter in the year—on the last day of the first calendar month after the end of the later quarter
4	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^GN2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Threshold quarter

(2) The ***threshold quarter*** in a financial year, for a levy payer and for a transaction of a kind specified in an item in this table, is the first quarter in the year at the end of which the total amount of levy the levy payer is liable to pay on that kind of transaction is $25 or more.

Threshold quarter

Item	Kind of transaction
1	Wheat sold by the levy payer in the year
2	Wheat processed by or for the levy payer in the year
3	Coarse grains sold by the levy payer in the year
4	Coarse grains processed by or for the person in the year
5	Oilseeds sold by the levy payer in the year
6	Oilseeds processed by or for the levy payer in the year
7	Grain legumes sold by the levy payer in the year
8	Grain legumes processed by or for the levy payer in the year

Giving quarterly returns

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

Quarterly returns

Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	For grain processed by the levy payer in the threshold quarter in the year or in a later quarter in the year—the levy payer
2	When must the return be given?	Before the end of the first calendar month after the end of that threshold quarter or later quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

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

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the grain
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^GN3.

^GN2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on grain that is sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on grain that is processed for the levy payer in a quarter in a financial year (the ***processing case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the grain?	The following: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case
2	When is the equivalent amount due and payable?	(a) if the quarter is the threshold quarter in the financial year for the levy payer or any earlier quarter in the year—on the last day of the first calendar month after the end of that threshold quarter; or

Payment of equivalent amounts		
Item	**Matter**	**Rule**
		(b) if the quarter is later than that threshold quarter in the financial year—on the last day of the first calendar month after the end of the later quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For the definition of ***threshold quarter***, see subclause ^GN1(2).

Note 3: For penalty for late payment, see section 11 of the Act.

Giving quarterly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the quarter?	The following: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; where the quarter is the threshold quarter in the financial year for the levy payer or a later quarter in the year
2	When must the return be given?	Before the end of the first calendar month after the end of that threshold quarter or later quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Clause ^GN3

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the grain
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the grain is sold or processed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^GN3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) grain is harvested in Australia and in a financial year is sold by the person who owns the grain immediately after it is harvested and the person considers that an exemption from levy applies; or

(b) grain is harvested in Australia and in a financial year is processed by or for the person who owns the grain immediately after it is harvested and the person considers that an exemption from levy applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 4—Pasture seeds

^PS1 Obligations of levy payers

When pasture seed levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed on pasture seeds that are certified under a certification scheme in a quarter in a financial year, this table has effect.

Pasture seed levy		
Item	**Matter**	**Rule**
1	For pasture seeds that are certified by a State, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For pasture seeds that are certified by a body other than a State, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the levy payable?	(a) if item 1 applies: (i) if an agreement is in force under section 12 of the Act for the State, on behalf of the Commonwealth, to collect the levy—that State on behalf of the Commonwealth; or (ii) otherwise—the Commonwealth; or (b) if item 2 applies—the Commonwealth

Note 1: For item 1, in 2024 the States doing the certifications were the following:

(a) Western Australia, through the Department of Primary Industries and Regional Development Diagnostic Laboratory Services - Seed Testing and Certification which is part of the Western Australian Department of Primary Industries and Regional Development;

(b) South Australia, through Seed Services Australia which is part of the South Australian Department of Primary Industries and Regions;

(c) Tasmania, through Tasmanian Seed Services which is part of the Tasmanian Department of Natural Resources and Environment.

Note 2: For item 2, in 2024 BVAQ Pty Ltd (ACN 004 319 171) was a body doing the certifications. That body (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^PS2.

If the body pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the body to deduct amounts from money received by the body on behalf of the levy payer or money payable by the body to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 3: For penalty for late payment, see section 9 of the Act.

Making and keeping records

(2) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on pasture seeds, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the pasture seeds
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^PS2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if levy is imposed on pasture seeds that are certified under a certification scheme in a quarter in a financial year by a body other than a State.

Note: In 2024 BVAQ Pty Ltd (ACN 004 319 171) was a body doing the certifications.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the pasture seeds?	The body
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving quarterly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the quarter?	The body
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The body
2	What must the records cover?	The records must enable the body to substantiate the equivalent amount payable and paid by it in relation to the pasture seeds
3	For how long must the body keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the pasture seeds are certified

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 5—Rice

^RI1 Obligations of levy payers

When rice levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed on rice that is delivered to a processing establishment in Australia in a period of 6 months beginning on 1 January or 1 July, this table has effect.

Rice levy		
Item	**Matter**	**Rule**
1	When is the levy due and payable?	On the last day of the first calendar month after the end of that 6-month period
2	To whom is the levy payable?	The Commonwealth

Note 1: If the levy payer is the proprietor of the processing establishment, the proprietor needs to pay levy.

If another person is the levy payer, the proprietor of the processing establishment (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^RI2.

If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving 6-monthly returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on rice that is delivered to a processing establishment in Australia, this table has effect.

6-monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for a period of 6 months beginning on 1 January or 1 July?	For rice delivered in that period where the levy payer is the proprietor of the processing establishment—the levy payer
2	When must the return be given?	Before the end of the first calendar month after the end of the 6-month period
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system

6-monthly returns		
Item	**Matter**	**Rule**
		to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on rice that is delivered to a processing establishment in Australia, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the rice
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the period of 6 months beginning on 1 January or 1 July in which the levy is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^RI2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on rice that is delivered to a processing establishment in Australia; and

(b) the rice is delivered in a period of 6 months beginning on 1 January or 1 July; and

(c) the proprietor of the processing establishment is not the levy payer.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy	The proprietor of the processing establishment

Clause ^RI2

Payment of equivalent amounts		
Item	**Matter**	**Rule**
	payer, equal to the amount of the levy due for payment in relation to the rice?	
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the 6-month period
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving 6-monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

6-monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the 6-month period?	The proprietor of the processing establishment
2	When must the return be given?	Before the end of the first calendar month after the end of the 6-month period
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The proprietor of the processing establishment
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the rice
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 6-month period in which the rice is

Record-keeping		
Item	**Matter**	**Rule**
		delivered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 6—Sugarcane

^SC1 Obligations of levy payers

When sugarcane levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on sugarcane that is sold in a calendar month in a sugarcane season to a processor for processing at a processing establishment; or

(b) levy imposed on sugarcane processed in a calendar month in a sugarcane season by a processor at a processing establishment;

this table has effect.

Sugarcane levy		
Item	**Matter**	**Rule**
1	When is the levy due and payable?	(a) if the calendar month is the threshold calendar month in the sugarcane season or any earlier calendar month in the season: (i) 60% of the amount of the levy is due and payable on the last day of the next calendar month after the threshold calendar month; and (ii) 40% of the amount of the levy is due and payable on the last day of February in the next calendar year after the calendar year in which the threshold calendar month occurs; or (b) if the calendar month is later than the threshold calendar month in the sugarcane season: (i) 60% of the amount of the levy is due and payable on the last day of the next calendar month after the later calendar month; and (ii) 40% of the amount of the levy is due and payable on the last day of February in the next calendar year after the calendar year in which the later calendar month occurs
2	To whom is the levy payable?	The Commonwealth

Note 1: If a levy payer is not the processor, the processor (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^SC2.

If the processor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the processor to deduct amounts from money received by the processor on behalf of the levy payer or money payable by the processor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

(2) The ***threshold calendar month*** in a sugarcane season, in relation to a processing establishment, is the first calendar month in that season at the end of which the total quantity of sugarcane processed at that establishment in that season is 3,000 tonnes or more.

Giving monthly returns

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

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month in a sugarcane season?	For sugarcane sold or processed in the threshold calendar month in the season or in a later calendar month in the season—the processor
2	When must the return be given?	(a) for the threshold calendar month in the season—before the end of the next calendar month after the threshold calendar month; or (b) for a later calendar month in the season—before the end of the next calendar month after the later calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on sugarcane, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	Each levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction

Record-keeping		
Item	**Matter**	**Rule**
		involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the sugarcane
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the sugarcane season in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A processor claiming a levy exemption has record-keeping obligations, see clause ^SC3.

^SC2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:
  (a) levy is imposed on sugarcane that is sold in a calendar month in a sugarcane season to a processor or that is processed in a calendar month in a sugarcane season by a processor; and
  (b) the levy payer is not the processor.

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer that is not the processor, equal to the amount of levy due for payment by that levy payer in relation to the sugarcane?	The processor
2	When is the equivalent amount due and payable?	(a) if the calendar month is the threshold calendar month in the sugarcane season or any earlier calendar month in the season: (i) 60% of the equivalent amount is due and payable on the last day of the next calendar month after the threshold calendar month; and (ii) 40% of the equivalent amount is due and payable on the last day of February in the next calendar year after the calendar year in which the threshold calendar month occurs; or (b) if the calendar month is later than the threshold calendar month in the sugarcane season:

Payment of equivalent amounts		
Item	**Matter**	**Rule**
		(i) 60% of the equivalent amount is due and payable on the last day of the next calendar month after the later calendar month; and (ii) 40% of the equivalent amount is due and payable on the last day of February in the next calendar year after the calendar year in which the later calendar month occurs
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: For penalty for late payment, see section 11 of the Act.

Note 2: As the processor is also a levy payer, the processor is required to give returns and make and keep records under clause ^SC1.

^SC3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) sugarcane is harvested in Australia and sold in a sugarcane season to a processor for processing at a processing establishment in Australia and the processor considers that an exemption from levy applies; or

(b) sugarcane is harvested in Australia and processed in a sugarcane season by a processor at a processing establishment in Australia and the processor considers that an exemption from levy applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The processor
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the processor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the sugarcane season

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Part 2—Forestry

Division 1—Introduction

^SO7 Simplified outline of this Part

The 2 forestry levies and 2 forestry charges are to be collected.

Forest growers levy

The forest growers levy is generally payable, and returns are generally due, after the end of each quarter in a financial year.

There are collection agent obligations on selling agents, buying agents, business purchasers or proprietors of processing establishments where the proprietors are not the levy payers.

There are record-keeping obligations.

Forest industries products levy

The forest industries products levy is generally payable, and returns are generally due, after the end of each quarter in a financial year. However, in certain circumstances levy payers may be able to give an annual return and pay the levy after the end of the financial year.

There are no collection agents.

There are record-keeping obligations.

Forest industries export charge

The forest industries export charge is generally payable, and returns are generally due, after the end of each quarter in a financial year. However, in certain circumstances charge payers may be able to give an annual return and pay the charge after the end of the financial year.

There are collection agent obligations on exporting agents.

There are record-keeping obligations.

Forest products import charge

The forest products import charge is payable on the day the forest products are imported into Australia.

There are collection agent obligations on importing agents.

Clause ^SO7

There are record-keeping obligations.

Division 2—Forest growers levy

^FG1 Obligations of levy payers

When forest growers levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed by clause ^FG1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs that are sold by the levy payer in a quarter in a financial year; or

(b) levy imposed by clause ^FG1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs that are processed for a commercial purpose by or for the levy payer in a quarter in a financial year;

this table has effect.

Forest growers levy

Item	Matter	Rule
1	For logs sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the quarter is the threshold quarter in the year or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or (b) if the quarter is later than the threshold quarter in the year—on the last day of the first calendar month after the end of the later quarter
2	For logs processed at a processing establishment, when is the levy due and payable?	(a) if the quarter is the threshold quarter in the year or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or (b) if the quarter is later than the threshold quarter in the year—on the last day of the first calendar month after the end of the later quarter
3	For all other logs, when is the levy due and payable?	(a) if the quarter is the threshold quarter in the year or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or (b) if the quarter is later than the threshold quarter in the year—on the last day of the first calendar month after the end of the later quarter
4	To whom is the levy payable?	The Commonwealth

Note 1: For the definition of ***threshold quarter***, see subclause (2).

Note 2: The levy payer is the person who owns the logs immediately after the trees from which the logs are produced are felled.

For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^FG2.

For item 2, if the levy payer is the proprietor of the processing establishment, the proprietor needs to pay levy. If another person is the levy payer, the proprietor of the processing establishment (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^FG2.

If the collection agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 3: For penalty for late payment, see section 9 of the Act.

Threshold quarter

(2) The ***threshold quarter*** in a financial year, for a levy payer and logs produced from trees felled in Australia, is the first quarter in the year at the end of which the sum of the following is 20,000 cubic metres or more:

(a) the total quantity of such logs that are sold by the levy payer in that year;

(b) the total quantity of such logs that are processed for a commercial purpose by or for the levy payer in that year.

(3) Subclause (2) does not apply to logs covered by subclause ^FG2(1), (2) or (3) of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

Giving quarterly returns

(4) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause ^FG1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs, this table has effect.

Quarterly returns

Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	The following: (a) for logs sold by the levy payer in the threshold quarter in the year or in a later quarter in the year other than to a business purchaser—the levy payer; (b) for logs processed in the threshold quarter in the year or in a later quarter in the year at a processing establishment where the levy payer is the proprietor of the processing establishment—the levy payer; (c) for logs processed in the threshold quarter in the year or in a later quarter in the year other than at a processing establishment—the levy payer
2	When must the return be given?	Before the end of the first calendar month after the end of that threshold quarter or later quarter
3	To whom must the return be given?	The Secretary

Quarterly returns		
Item	**Matter**	**Rule**
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(5) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause ^FG1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the logs
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^FG3.

^FG2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed by clause ^FG1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs that are sold by the levy payer to a business purchaser in a quarter in a financial year (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed by clause ^FG1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs that are processed for a commercial purpose at a processing establishment in a quarter in a

financial year and the proprietor of the processing establishment is not the levy payer (the ***processing case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the logs?	The following person: (a) the liable collection agent in the sale case; (b) the proprietor of the processing establishment in the processing case
2	When is the equivalent amount due and payable?	(a) if the quarter is the threshold quarter in the financial year for the levy payer or any earlier quarter in the year—on the last day of the first calendar month after the end of the threshold quarter; or (b) if the quarter is later than that threshold quarter in the financial year—on the last day of the first calendar month after the end of the later quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For the definition of ***threshold quarter***, see subclause ^FG1(2).

Note 3: For penalty for late payment, see section 11 of the Act.

Giving quarterly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly returns

Item	Matter	Rule
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case, where the quarter is the threshold quarter in the financial year for the levy payer or a later quarter in the year; (b) the proprietor of the processing establishment in the processing case, where the quarter is the threshold quarter in the financial year for the levy payer or a later quarter in the year
2	When must the return be given?	Before the end of the first calendar month after the end of that threshold quarter or

Clause ^FG3

Quarterly returns		
Item	**Matter**	**Rule**
		later quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the proprietor of the processing establishment in the processing case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the logs
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the logs are sold or processed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^FG3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) logs are produced from trees felled in Australia; and

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

(c) the person considers that an exemption from levy applies under clause ^FG2 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 3—Forest industries products levy

^FIP1 Obligations of levy payers

When forest industries products levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed by clause ^FIP1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs that are processed at a processing establishment in a quarter in a financial year; or

(b) levy imposed by clause ^FIP1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs that are turned into woodchips in the field and the woodchips are delivered to a processing establishment in a quarter in a financial year;

this table has effect.

Forest industries products levy

Item	Matter	Rule
1	When is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (2)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (2)—on 31 August in the next financial year
2	To whom is the levy payable?	The Commonwealth

Note: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause ^FIP1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs, this table has effect.

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	The following: (a) for logs processed at a processing establishment in the quarter—the levy payer; (b) for logs turned into woodchips in the field where the woodchips are delivered to a processing establishment in the quarter—the levy payer; unless the levy payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The levy payer who has an exemption from

Quarterly or annual returns		
Item	**Matter**	**Rule**
		giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^FIP3.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause ^FIP1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the logs
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^FIP2.

^FIP2 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) logs are produced from trees felled in Australia; and

(b) either:
  (i) the logs are processed in a financial year at a processing establishment in Australia for a commercial purpose; or
  (ii) the logs are turned into woodchips in the field and the woodchips are delivered to a processing establishment in Australia in a financial year for a commercial purpose; and
(c) the proprietor of the processing establishment considers that an exemption from levy applies under clause ^FIP2 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The proprietor
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^FIP3 Process for obtaining exemption from giving quarterly returns—levy payers

(1) A person who is a levy payer for levy imposed by clause ^FIP1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on logs is not required to give returns for quarters in a financial year if:
  (a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and
  (b) the person applies before the end of the first quarter in the year in which such levy is imposed; and
  (c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the sum of the following amounts that the person will pay, or will be likely to pay, in relation to logs and the financial year will be less than $1,000:
  (a) the levy;
  (b) charge under Division 2 of Part 2 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* (forest industries export charge).

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Division 4—Forest industries export charge

^FIE1 Obligations of charge payers

When forest industries export charge due and payable

(1) For the purposes of section 8 of the Act, for charge imposed by clause ^FIE1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on logs that are exported from Australia in a quarter in a financial year, this table has effect.

Forest industries export charge

Item	Matter	Rule
1	For logs exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause ^FIE2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the financial year under subclause ^FIE2(3)—on 31 August in the next financial year
2	For logs exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (2)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the financial year under subclause (2)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^FIE2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for charge imposed by clause ^FIE1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on logs that are exported from Australia, this table has effect.

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	For logs exported in the quarter other than through an exporting agent—the charge

Clause ^FIE1

Quarterly or annual returns		
Item	**Matter**	**Rule**
		payer, unless the charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The charge payer for the logs who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^FIE4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed by clause ^FIE1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on logs exported from Australia, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the logs
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a charge exemption has record-keeping obligations, see clause ^FIE3.

^FIE2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if charge is imposed by clause ^FIE1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on logs that are exported from Australia in a quarter in a financial year through an exporting agent.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the charge payer, equal to the amount of the charge due for payment in relation to the logs?	The exporting agent
2	When is the equivalent amount due and payable?	(a) if the exporting agent must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the exporting agent must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for the quarter?	The exporting agent, unless the agent has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The exporting agent if the agent has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before

Clause ^FIE3

Quarterly or annual returns		
Item	**Matter**	**Rule**
		the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^FIE5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The exporting agent
2	What must the records cover?	The records must enable the agent to substantiate the equivalent amount payable and paid by the person in relation to the logs
3	For how long must the exporting agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the logs are exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^FIE3 Obligations of persons claiming charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if logs are exported from Australia in a financial year and the person who exports the logs considers that an exemption from charge applies under clause ^FIE2 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024*.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies

Record-keeping		
Item	**Matter**	**Rule**
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^FIE4 Process for obtaining exemption from giving quarterly returns—charge payers

(1) A person who is a charge payer for charge imposed by clause ^FIE1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on logs exported from Australia in a financial year is not required to give returns for quarters in the year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which such charge is imposed; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the sum of the following amounts that the person will pay, or will be likely to pay, in relation to logs and the financial year will be less than $1,000:

(a) the charge;

(b) levy under Division 3 of Part 2 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* (forest industries products levy).

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^FIE5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^FIE2(3), the person who is the exporting agent is not required to give returns for quarters in the financial year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which charge is imposed by clause ^FIE1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on logs where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to such logs and the financial year will be less than $1,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Division 5—Forest products import charge

^FIC1 Obligations of charge payers

When forest products import charge due and payable

(1) For the purposes of section 8 of the Act, for charge imposed by clause ^FIC1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on forest products that are imported into Australia in a financial year, this table has effect.

Forest products import charge

Item	Matter	Rule
1	For forest products imported through an importing agent, when is the charge due and payable?	On the day the forest products are imported
2	For forest products imported other than through an importing agent, when is the charge due and payable?	On the day the forest products are imported
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the importing agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^FIC2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Making and keeping records

(2) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed by clause ^FIC1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on forest products that are imported into Australia, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the forest products
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is

Record-keeping		
Item	**Matter**	**Rule**
		imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a charge exemption has record-keeping obligations, see clause ^FIC3.

^FIC2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if charge is imposed on forest products that are imported into Australia in a financial year through an importing agent.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the charge payer, equal to the amount of the charge due for payment in relation to the forest products?	The importing agent
2	When is the equivalent amount due and payable?	On the day the forest products are imported
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The importing agent
2	What must the records cover?	The records must enable the importing agent to substantiate the equivalent amount payable and paid by the importing agent in relation to the forest products
3	For how long must the importing agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the forest products are imported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^FIC3 Obligations of persons claiming charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if forest products are imported into Australia in a financial year and the person who imports the forest products considers that an exemption from charge applies under clause ^FIC2 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024*.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Part 3—Horticulture

Division 1—Introduction

^SO8 Simplified outline of this Part

General rules

The levies and export charges on various horticultural products are to be collected.

The levies and charges are generally payable, and returns are generally due, after:

(a) the end of each quarter in a financial year or a calendar year; or

(b) the end of each financial year or calendar year.

Different rules for cherries, dried tree fruit and olives

For cherries sold or exported in a period of 12 months beginning on 1 April, the levy and charge are payable, and returns are due, on 30 April in the next period of 12 months beginning on 1 April.

For levy imposed on dried tree fruit in a period of 12 months beginning on 1 October, the levy is payable, and returns are due, on 30 November in the next period of 12 months beginning on 1 October.

For levy imposed on olives in a period of 12 months beginning on 1 October, the levy is payable, and returns are due, on 31 October in the next period of 12 months beginning on 1 October.

Collection agent obligations

There are collection agent obligations on selling agents, buying agents, business purchasers, proprietors of processing establishments, processors or exporting agents.

Record-keeping

There are record-keeping obligations.

Division 2—Agaricus mushrooms

^MU1 Obligations of levy payers

When Agaricus mushroom levy due and payable—general case

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on mushroom spawn that is purchased in a quarter in a financial year from a person who carries on operations in Australia; or

(b) levy imposed on mushroom spawn that is purchased in a calendar month in a financial year from a person who carries on operations outside Australia but does not carry on any operations in Australia; or

(c) levy imposed on mushroom spawn that is produced in a calendar month in a financial year;

where the levy payer does not hold an approval under clause ^MU4 for that year, this table has effect.

Agaricus mushroom levy

Item	Matter	Rule
1	For mushroom spawn purchased from a person who carries on operations in Australia, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For mushroom spawn purchased from a person who carries on operations outside Australia but does not carry on any operations in Australia, when is the levy due and payable?	On the last day of the next calendar month
3	For mushroom spawn that is produced by the levy payer, when is the levy due and payable?	On the last day of the next calendar month
4	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^MU2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Note 3: For when mushroom spawn is purchased, see clause ^MU5.

When Agaricus mushroom levy due and payable—large producers or purchasers

(2) For the purposes of section 8 of the Act, for levy imposed on mushroom spawn that is produced or purchased in a calendar month in a financial year, where the

levy payer holds an approval under clause ^MU4 for that year, this table has effect.

Agaricus mushroom levy

Item	Matter	Rule
1	How much levy is due and payable for that month if that month is not the last calendar month in that year in which the levy payer produces or purchases mushroom spawn?	(a) if the sum of the quantity of mushroom spawn produced or purchased by the levy payer in that month is 30,833.33 kilograms or more—$123,333.33; or (b) otherwise—all of the levy for that month
2	How much levy is due and payable for that month if that month is the last calendar month in that year in which the levy payer produces or purchases mushroom spawn?	The amount that is: (a) the sum of the quantity in kilograms of mushroom spawn produced or purchased by the levy payer in that year on which levy is imposed multiplied by $4; less (b) the amount of levy due and payable by the levy payer for each earlier calendar month in that year
3	When is the levy due and payable?	On the last day of the next calendar month
4	To whom is the levy payable?	The Commonwealth

Note 1: For item 1 of the table, if the sum of the quantity of mushroom spawn produced or purchased by the levy payer in each calendar month in the financial year is 30,833.33 kilograms or more, 12 equal monthly instalments are payable by the levy payer for the year.

Note 2: For penalty for late payment, see section 9 of the Act.

Note 3: For when mushroom spawn is purchased, see clause ^MU5.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on mushroom spawn that is produced or purchased, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month in a financial year?	The following: (a) for mushroom spawn produced in the month—the levy payer; (b) for mushroom spawn purchased in the month from a person who carries on operations outside Australia but does not carry on any operations in Australia—the levy payer; (c) for mushroom spawn purchased in the month from a person who carries on operations in Australia, where the levy payer holds an approval under clause ^MU4 for that year—the levy payer

Monthly returns		
Item	**Matter**	**Rule**
2	When must the return be given?	Before the end of the next calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on mushroom spawn that is produced or purchased, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the mushroom spawn
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^MU3.

^MU2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person (the ***seller***) if:

(a) levy is imposed on mushroom spawn that is purchased by the levy payer in a quarter in a financial year from the seller and the seller carries on operations in Australia; and

(b) the levy payer does not hold an approval under clause ^MU4 for that year.

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

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the mushroom spawn?	The seller
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving quarterly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the quarter?	The seller
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The seller
2	What must the records cover?	The records must enable the seller to substantiate the equivalent amount payable and paid by the seller in relation to the mushroom spawn

Record-keeping		
Item	**Matter**	**Rule**
3	For how long must the seller keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the mushroom spawn is purchased

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^MU3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) a person produces mushroom spawn in Australia in a financial year for use in the commercial production of Agaricus mushrooms in Australia by the person and the person considers that an exemption from levy applies; or

(b) a person purchases mushroom spawn in a financial year for use in the commercial production of Agaricus mushrooms in Australia and the person considers that an exemption from levy applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The person must make records containing details that are relevant to working out whether the exemption applies
3	For how long must the person?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: For when mushroom spawn is purchased, see clause ^MU5.

^MU4 Application for alternative payment method—large producers or purchasers

(1) A person who produces or purchases mushroom spawn and who reasonably believes that the sum of the following will be 370,000 kilograms or more:

(a) the number of kilograms of mushroom spawn produced by the person in a financial year,

(b) the number of kilograms of mushroom spawn purchased by the person in that year;

may make an application to the Secretary, in the approved form, for an approval under this clause for that year. Any application must be made before the end of 30 June in the previous financial year.

Secretary's decision on application

(2) The Secretary must, within 14 days after receiving the application, grant, or refuse to grant, the approval.

(3) If the Secretary does not make a decision within that 14-day period, the Secretary is taken to have decided to refuse to grant the approval.

Continuation of approval

(4) If the person has an approval under this clause for a financial year and the person pays the levy for that year in accordance with this clause, the approval is taken to also apply for the next financial year.

Revocation of approval

(5) However, the Secretary may, in writing, revoke that approval before the end of the first calendar month in that next financial year in which levy is imposed on mushroom spawn where the person is liable to pay the levy.

Matters for Secretary to consider

(6) In making a decision on the application for an approval, or a decision under subclause (5) to revoke an approval, the Secretary must have regard to the following:
  (a) any information that is available to the Secretary about the amount of mushroom spawn that the person is likely to produce or purchase in the financial year;
  (b) the total amount of levy on mushroom spawn that was payable by the person for the previous financial year.

(7) Subclause (6) does not limit the matters to which the Secretary may have regard.

Notice of decision

(8) The Secretary must give the applicant for an approval:
  (a) notice of the Secretary's decision under subclause (2); and
  (b) for a refusal decision—notice of the reasons for the refusal.

(9) The Secretary must give the holder of an approval:
  (a) notice of the Secretary's decision under subclause (5) to revoke the approval; and
  (b) notice of the reasons for the revocation.

Reconsideration of decisions

(10) For the purposes of paragraph 48(1)(f) of the Act, the following decisions are prescribed:
  (a) a decision under subclause (2) or (3) of this clause to refuse to grant an approval;
  (b) a decision under subclause (5) of this clause to revoke an approval.

(11) For the purposes of paragraph 48(3)(b) of the Act:

(a) for a decision under subclause (2) of this clause to refuse to grant an approval or a decision under subclause (5) of this clause to revoke an approval—the prescribed period is the period of 28 days beginning on the day on which the person was notified of the decision; or

(b) for a decision under subclause (3) of this clause to refuse to grant an approval—the prescribed period is the period of 28 days beginning on the day after the end of the 14-day period referred to in that subclause.

^MU5 When is mushroom spawn purchased?

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

Division 3—Almonds

^AL1 Obligations of levy payers or charge payers

When almond levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on almonds that are sold by the levy payer in a quarter in a financial year; or

(b) levy imposed on almonds that are processed by or for the levy payer in a quarter in a financial year;

this table has effect.

Almond levy

Item	Matter	Rule
1	For almonds sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For almonds processed for the levy payer, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
3	For almonds sold by retail sale, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
4	For almonds processed by the levy payer, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^AL2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When almond export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on almonds that are exported from Australia in a quarter in a financial year, this table has effect.

Almond export charge

Item	Matter	Rule
1	For almonds exported through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
2	For almonds exported other than through	On the last day of the first calendar month after

Almond export charge		
Item	**Matter**	**Rule**
	an exporting agent, when is the charge due and payable?	the end of the quarter
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^AL2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly returns

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

Quarterly returns		
Item	**Matter**	**Rule**
1	Who must give a return for a quarter in a financial year?	The following: (a) for almonds sold by the levy payer by retail sale in the quarter—the levy payer; (b) for almonds processed in the quarter by the levy payer—the levy payer; (c) for almonds exported in the quarter other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on almonds, this table has effect.

Clause ^AL2

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the almonds
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the almonds
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^AL3.

^AL2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on almonds that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on almonds that are processed for the levy payer in a quarter in a financial year (the ***processing case***); or

(c) charge is imposed on almonds that are exported from Australia in a quarter in a financial year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the almonds?	The following: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the quarter?	The following: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Clause ^AL3

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the almonds
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the almonds are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^AL3 Obligations of persons claiming charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if almonds are harvested in Australia and in a financial year are exported from Australia and the person who owns the almonds immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 4—Apples and pears

^AP1 Obligations of levy payers or charge payers

When apple or pear levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on apples or pears that are sold by the levy payer in a quarter in a calendar year (other than by retail sale); or

(b) levy imposed on apples or pears that are processed for the levy payer in a quarter in a calendar year; or

(c) levy imposed on apples or pears that are sold by the levy payer by retail sale in a calendar year; or

(d) levy imposed on apples or pears that are processed by the levy payer in a calendar year;

this table has effect.

Apple or pear levy

Item	Matter	Rule
1	For apples or pears sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause ^AP2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the calendar year under subclause ^AP2(3)—on 28 February in the next calendar year
2	For apples or pears processed for the levy payer, when is the levy due and payable?	On 28 February in the next calendar year
3	For apples or pears sold by retail sale, when is the levy due and payable?	On 28 February in the next calendar year
4	For apples or pears processed by the levy payer, when is the levy due and payable?	On 28 February in the next calendar year
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^AP2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When apple or pear export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on apples or pears that are exported from Australia in a quarter in a calendar year, this table has effect.

Apple or pear export charge

Item	Matter	Rule
1	For apples or pears exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause ^AP2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the calendar year under subclause ^AP2(3)—on 28 February in the next calendar year
2	For apples or pears exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^AP2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on apples or pears, this table has effect.

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for a quarter in a calendar year?	For apples or pears exported in the quarter other than through an exporting agent—the charge payer, unless the charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a calendar year?	The following: (a) for apples or pears sold by the levy payer by retail sale in the year—the levy payer; (b) for apples or pears processed in the year

Quarterly or annual returns		
Item	**Matter**	**Rule**
		by the levy payer—the levy payer; (c) the charge payer for apples or pears who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of 28 February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^AP4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on apples or pears, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the apples or pears
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the

Record-keeping		
Item	**Matter**	**Rule**
		charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the apples or pears
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^AP2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on apples or pears that are sold by the levy payer in a quarter in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on apples or pears that are processed for the levy payer in a calendar year (the ***processing case***); or

(c) charge is imposed on apples or pears that are exported from Australia in a quarter in a calendar year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the apples or pears?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the calendar year
2	Who must give a return for the calendar year?	The following person: (a) the liable collection agent in the sale case if the person has an exemption from giving returns for quarters in the year; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of 28 February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^AP5.

Note 2: Section 18 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the apples or pears
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the apples or pears are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^AP3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) apples or pears are harvested in Australia and in a calendar year are sold by, or processed by or for, the person who owns the apples or pears immediately after they are harvested and the person considers that an exemption from levy applies; or

(b) apples or pears are harvested in Australia and in a calendar year are exported from Australia and the person who owns the apples or pears immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^AP4 Process for obtaining exemption from giving quarterly returns—charge payers

(1) A person who is a charge payer for charge imposed on apples or pears that are exported in a calendar year other than through an exporting agent is not required to give returns for quarters in the year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which such charge is imposed; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total amount of charge that the person will pay, or will be likely to pay, in relation to apples or pears and the calendar year will be less than $2,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^AP5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^AP2(3), a person is not required to give returns for quarters in the calendar year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on apples or pears where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to apples or pears and the calendar year will be less than $2,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Division 5—Avocados

^AV1 Obligations of levy payers or charge payers

When avocado levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on avocados that are sold by the levy payer in a quarter in a calendar year (other than by retail sale); or

(b) levy imposed on avocados that are processed by or for the levy payer in a quarter in a calendar year; or

(c) levy imposed on avocados that are sold by the levy payer by retail sale in a calendar year;

this table has effect.

Avocado levy

Item	Matter	Rule
1	For avocados sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause ^AV2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the calendar year under subclause ^AV2(3)—on 28 February in the next calendar year
2	For avocados processed for the levy payer, when is the levy due and payable?	(a) if the person who carried out the processing must give a return for the quarter under subclause ^AV2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person who carried out the processing must give a return for the calendar year under subclause ^AV2(3)—on 28 February in the next calendar year
3	For avocados sold by retail sale, when is the levy due and payable?	On 28 February in the next calendar year
4	For avocados sold to a consumer at a wholesale produce market, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
5	For avocados processed by the levy payer, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or

Avocado levy		
Item	**Matter**	**Rule**
		(b) if the levy payer must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
6	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^AV2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When avocado export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on avocados that are exported from Australia in a quarter in a calendar year, this table has effect.

Avocado export charge		
Item	**Matter**	**Rule**
1	For avocados exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause ^AV2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the calendar year under subclause ^AV2(3)—on 28 February in the next calendar year
2	For avocados exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^AV2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

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

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for a quarter in a calendar year?	The following: (a) for avocados sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer; (b) for avocados processed in the quarter by the levy payer—the levy payer; (c) for avocados exported in the quarter other than through an exporting agent—the charge payer; unless the levy payer or charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a calendar year?	The following: (a) for avocados sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer or charge payer for avocados who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of 28 February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^AV4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on avocados, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the avocados
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the avocados
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^AV3.

^AV2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on avocados that are sold by the levy payer in a quarter in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on avocados that are processed for the levy payer in a quarter in a calendar year (the ***processing case***); or

(c) charge is imposed on avocados that are exported from Australia in a quarter in a calendar year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Clause ^AV2

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the avocados?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the calendar year
2	Who must give a return for the calendar year?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or

Quarterly or annual returns		
Item	**Matter**	**Rule**
		(b) for a return for a calendar year—before the end of 28 February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^AV5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the avocados
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the avocados are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^AV3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) avocados are harvested in Australia and in a calendar year are sold by retail sale by the person who owns the avocados immediately after they are harvested and the person considers that an exemption from levy applies; or

(b) avocados are harvested in Australia and in a calendar year are exported from Australia and the person who owns the avocados immediately before the export considers that an exemption from charge applies.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^AV4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

(1) A person who:

(a) is a levy payer for levy imposed on avocados that are sold by the person in a calendar year to a consumer at a wholesale produce market; or

(b) is a levy payer for levy imposed on avocados that are processed by the person in a calendar year; or

(c) is a charge payer for charge imposed on avocados that are exported in a calendar year other than through an exporting agent;

is not required to give returns for quarters in the year if:

(d) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(e) the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and

(f) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total quantity of avocados in relation to which the person will pay, or will be likely to pay, levy or charge or both for the calendar year will be less than 36 tonnes.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^AV5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^AV2(3), a person is not required to give returns for quarters in the calendar year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on avocados where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total quantity of avocados in relation to which the person will pay, or will be likely to pay, an equivalent amount for the calendar year will be less than 36 tonnes.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Division 6—Bananas

^BA1 Obligations of levy payers

When banana levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on bananas that are sold by the levy payer in a quarter in a financial year (other than by retail sale); or

(b) levy imposed on bananas that are sold by the levy payer by retail sale in a financial year;

this table has effect.

Banana levy

Item	Matter	Rule
1	For bananas sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause ^BA2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause ^BA2(3)—on 31 August in the next financial year
2	For bananas sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
3	For bananas sold to a consumer at a wholesale produce market, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (2)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (2)—on 31 August in the next financial year
4	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^BA2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

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

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	For bananas sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer, unless the levy payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The following: (a) for bananas sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer for bananas who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^BA4.

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

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

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or

Clause ^BA2

Record-keeping		
Item	**Matter**	**Rule**
		(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the bananas
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^BA3.

^BA2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if levy is imposed on bananas that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the bananas?	The liable collection agent
2	When is the equivalent amount due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the quarter?	The liable collection agent, unless the agent has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The liable collection agent if the agent has an exemption from giving returns for quarters in the financial year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^BA5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The liable collection agent
2	What must the records cover?	The records must enable the agent to substantiate the equivalent amount payable and paid by the agent in relation to the bananas
3	For how long must the agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the bananas are sold

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^BA3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if bananas are harvested in Australia and in a financial year are sold by the person who owns the bananas immediately after they are harvested and the person considers that an exemption from levy applies.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^BA4 Process for obtaining exemption from giving quarterly returns—levy payers

(1) A person who is a levy payer for levy imposed on bananas that are sold by the person in a financial year to a consumer at a wholesale produce market is not required to give returns for quarters in the year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which such levy is imposed; and

(c) the Secretary grants that exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total amount of levy that the person will pay, or will be likely to pay, in relation to bananas and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^BA5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^BA2(3), the person who is the liable collection agent is not required to give returns for quarters in the financial year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which levy is imposed on bananas where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to bananas and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Division 7—Cherries

^CH1 Obligations of levy payers or charge payers

When cherry levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed on cherries that are sold by the levy payer in a period of 12 months beginning on 1 April, this table has effect.

Cherry levy		
Item	**Matter**	**Rule**
1	For cherries sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On 30 April in the next period of 12 months beginning on 1 April
2	For cherries sold by retail sale, when is the levy due and payable?	On 30 April in the next period of 12 months beginning on 1 April
3	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^CH2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When cherry export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on cherries that are exported from Australia in a period of 12 months beginning on 1 April, this table has effect.

Cherry export charge		
Item	**Matter**	**Rule**
1	For cherries exported through an exporting agent, when is the charge due and payable?	On 30 April in the next period of 12 months beginning on 1 April
2	For cherries exported other than through an exporting agent, when is the charge due and payable?	On 30 April in the next period of 12 months beginning on 1 April
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^CH2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct

amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving annual returns

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

Annual returns

Item	Matter	Rule
1	Who must give a return for a period of 12 months beginning on 1 April?	The following: (a) for cherries sold by the levy payer by retail sale in the period—the levy payer; (b) for cherries exported in the period other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of 30 April in the next period of 12 months beginning on 1 April
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on cherries, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to

Record-keeping		
Item	**Matter**	**Rule**
		substantiate the amount of levy payable and paid by the levy payer on the cherries
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the cherries
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the period of 12 months beginning on 1 April in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^CH3.

^CH2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on cherries that are sold by the levy payer in a period of 12 months beginning on 1 April to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) charge is imposed on cherries that are exported from Australia in a period of 12 months beginning on 1 April through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the cherries?	The following: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When is the equivalent amount due and payable?	On 30 April in the next period of 12 months beginning on 1 April
3	To whom is the equivalent amount	The Commonwealth

Payment of equivalent amounts		
Item	**Matter**	**Rule**
	payable?	

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for the 12-month period?	The following: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When must the return be given?	Before the end of 30 April in the next period of 12 months beginning on 1 April
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the cherries

Clause ^CH3

Record-keeping		
Item	**Matter**	**Rule**
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 12-month period in which the cherries are sold or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^CH3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) cherries are harvested in Australia and in a period of 12 months beginning on 1 April are sold by the person who owns the cherries immediately after they are harvested and the person considers that an exemption from levy applies; or

(b) cherries are harvested in Australia and in a period of 12 months beginning on 1 April are exported from Australia and the person who owns the cherries immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 12-month period

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 8—Chestnuts

^CHES1 Obligations of levy payers or charge payers

When chestnut levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on chestnuts that are sold by the levy payer in a quarter in a financial year; or

(b) levy imposed on chestnuts that are processed by or for the levy payer in a quarter in a financial year;

this table has effect.

Chestnut levy		
Item	**Matter**	**Rule**
1	For chestnuts sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause ^CHES2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause ^CHES2(3)—on 31 August in the next financial year
2	For chestnuts processed for the levy payer, when is the levy due and payable?	(a) if the person who carried out the processing must give a return for the quarter under subclause ^CHES2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person who carried out the processing must give a return for the financial year under subclause ^CHES2(3)—on 31 August in the next financial year
3	For chestnuts sold by retail sale, when is the levy due and payable?	(a) if the quarter is the threshold quarter in the financial year or any earlier quarter in the year: (i) if the levy payer must give a return for the threshold quarter under subclause (4)—on the last day of the first calendar month after the end of the threshold quarter; or (ii) if the levy payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year; or (b) if the quarter is later than the threshold quarter in the financial year: (i) if the levy payer must give a return

Clause ^CHES1

Chestnut levy		
Item	**Matter**	**Rule**
		for the later quarter under subclause (4)—on the last day of the first calendar month after the end of the later quarter; or (ii) if the levy payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year
4	For chestnuts processed by the levy payer, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (4)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^CHES2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

(2) The ***threshold quarter*** in a financial year, for a levy payer, is the first quarter in the year at the end of which the total quantity of chestnuts sold by the levy payer by retail sale in the year is more than 500 kg.

When chestnut export charge due and payable

(3) For the purposes of section 8 of the Act, for charge imposed on chestnuts that are exported from Australia in a quarter in a financial year, this table has effect.

Chestnut export charge		
Item	**Matter**	**Rule**
1	For chestnuts exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause ^CHES2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the financial year under subclause ^CHES2(3)—on 31 August in the next financial year
2	For chestnuts exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (4)—on the last day of the first calendar month after the end of the quarter; or

Chestnut export charge		
Item	**Matter**	**Rule**
		(b) if the charge payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^CHES2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

(4) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on chestnuts, this table has effect.

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for a quarter in a financial year?	The following: (a) for chestnuts sold by the levy payer by retail sale in the threshold quarter in the year or in a later quarter in the year—the levy payer; (b) for chestnuts processed in the quarter by the levy payer—the levy payer; (c) for chestnuts exported in the quarter other than through an exporting agent—the charge payer; unless the levy payer or charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The levy payer or charge payer for chestnuts who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved

Quarterly or annual returns		
Item	**Matter**	**Rule**
		form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^CHES4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(5) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on chestnuts, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the chestnuts
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the chestnuts
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^CHES3.

^CHES2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on chestnuts that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on chestnuts that are processed for the levy payer in a quarter in a financial year (the ***processing case***); or

(c) charge is imposed on chestnuts that are exported from Australia in a quarter in a financial year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the chestnuts?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case;

Clause ^CHES2

Quarterly or annual returns		
Item	**Matter**	**Rule**
		(b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^CHES5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case;

Record-keeping		
Item	**Matter**	**Rule**
		(c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the chestnuts
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the chestnuts are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^CHES3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) chestnuts are harvested in Australia and in a financial year are sold by retail sale by the person who owns the chestnuts immediately after they are harvested and the person considers that an exemption from levy applies; or

(b) chestnuts are harvested in Australia and in a financial year are exported from Australia and the person who owns the chestnuts immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^CHES4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

(1) A person who:

(a) is a levy payer for levy imposed on chestnuts that are sold by the person by retail sale in a financial year; or

(b) is a levy payer for levy imposed on chestnuts that are processed by the person in a financial year; or

(c) is a charge payer for charge imposed on chestnuts that are exported in a financial year other than through an exporting agent;

is not required to give returns for quarters in the year if:

(d) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(e) either:

(i) if paragraph (a) applies—the person applies before the end of the threshold quarter in the year; or

(ii) if paragraph (b) or (c) applies—the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and

(f) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to chestnuts and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^CHES5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^CHES2(3), a person is not required to give returns for quarters in the financial year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on chestnuts where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to chestnuts and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Division 9—Citrus

^CI1 Obligations of levy payers or charge payers

When citrus levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on citrus that is sold by the levy payer in a quarter in a calendar year (other than by retail sale); or

(b) levy imposed on citrus that is processed for the levy payer in a calendar year; or

(c) levy imposed on citrus that is sold by the levy payer by retail sale in a calendar year; or

(d) levy imposed on citrus that is processed by the levy payer in a calendar year;

this table has effect.

Citrus levy

Item	Matter	Rule
1	For citrus sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause ^CI2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the calendar year under subclause ^CI2(3)—on 28 February in the next calendar year
2	For citrus processed for the levy payer, when is the levy due and payable?	On 28 February in the next calendar year
3	For citrus sold by retail sale, when is the levy due and payable?	On 28 February in the next calendar year
4	For citrus processed by the levy payer, when is the levy due and payable?	On 28 February in the next calendar year
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^CI2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When citrus export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on citrus that is exported from Australia in a quarter in a calendar year, this table has effect.

Citrus export charge

Item	Matter	Rule
1	For citrus exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause ^CI2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the calendar year under subclause ^CI2(3)—on 28 February in the next calendar year
2	For citrus exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^CI2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

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

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for a quarter in a calendar year?	For citrus exported in the quarter other than through an exporting agent—the charge payer, unless the charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a calendar year?	The following: (a) for citrus sold by the levy payer by retail sale in the year—the levy payer; (b) for citrus processed in the year by the levy payer—the levy payer; (c) the charge payer for citrus who has an

Quarterly or annual returns

Item	Matter	Rule
		exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of 28 February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^CI4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on citrus, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the citrus
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or

Record-keeping		
Item	**Matter**	**Rule**
		(b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the citrus
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^CI2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on citrus that is sold by the levy payer in a quarter in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on citrus that is processed for the levy payer in a calendar year (the ***processing case***); or

(c) charge is imposed on citrus that is exported from Australia in a quarter in a calendar year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the citrus?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the calendar year
2	Who must give a return for the calendar year?	The following person: (a) the liable collection agent in the sale case if the person has an exemption from giving returns for quarters in the year; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of 28 February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^CI5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Clause ^CI3

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the citrus
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the citrus is sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^CI3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) citrus is harvested in Australia and in a calendar year is sold by, or processed by or for, the person who owns the citrus immediately after it is harvested and the person considers that an exemption from levy applies; or

(b) citrus is harvested in Australia and in a calendar year is exported from Australia and the person who owns the citrus immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^CI4 Process for obtaining exemption from giving quarterly returns—charge payers

(1) A person who is a charge payer for charge imposed on citrus that is exported in a calendar year other than through an exporting agent is not required to give returns for quarters in the year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which such charge is imposed; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total amount of charge that the person will pay, or will be likely to pay, in relation to citrus and the calendar year will be less than $1,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^CI5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^CI2(3), a person is not required to give returns for quarters in the calendar year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on citrus where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to citrus and the calendar year will be less than $1,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Division 10—Custard apples

^CUA1 Obligations of levy payers or charge payers

When custard apple levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed on custard apples that are sold by the levy payer in a quarter in a calendar year, this table has effect.

Custard apple levy

Item	Matter	Rule
1	For custard apples sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause ^CUA2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the calendar year under subclause ^CUA2(3)—on 28 February in the next calendar year
2	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^CUA2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When custard apple export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on custard apples that are exported from Australia in a quarter in a calendar year, this table has effect.

Custard apple export charge

Item	Matter	Rule
1	For custard apples exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause ^CUA2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the calendar year under subclause ^CUA2(3)—on 28 February in the next calendar year
2	For custard apples exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of

Custard apple export charge		
Item	**Matter**	**Rule**
		the quarter; or (b) if the charge payer must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^CUA2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on custard apples, this table has effect.

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for a quarter in a calendar year?	For custard apples exported in the quarter other than through an exporting agent—the charge payer, unless the charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a calendar year?	The charge payer for custard apples who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of 28 February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^CUA4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on custard apples, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must contain details of the transaction involving the liable collection agent (including that agent's contact details)
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the custard apples
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^CUA3.

^CUA2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on custard apples that are sold by the levy payer in a quarter in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) charge is imposed on custard apples that are exported from Australia in a quarter in a calendar year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the custard apples?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the calendar year
2	Who must give a return for the calendar year?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of 28 February in the next calendar year
4	To whom must the return be given?	The Secretary

Clause ^CUA3

Quarterly or annual returns		
Item	**Matter**	**Rule**
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^CUA5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the custard apples
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the custard apples are sold or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^CUA3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) custard apples are harvested in Australia and in a calendar year are sold by the person who owns the custard apples immediately after they are harvested and the person considers that an exemption from levy applies; or

(b) custard apples are harvested in Australia and in a calendar year are exported from Australia and the person who owns the custard apples immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^CUA4 Process for obtaining exemption from giving quarterly returns—charge payers

(1) A person who is a charge payer for charge imposed on custard apples that are exported in a calendar year other than through an exporting agent is not required to give returns for quarters in the year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which such charge is imposed; and

(c) the Secretary grants that exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total amount of charge that the person will pay, or will be likely to pay, in relation to custard apples and the calendar year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^CUA5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^CUA2(3), a person is not required to give returns for quarters in the calendar year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on custard apples where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to custard apples and the calendar year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Division 11—Dried tree fruit

^DTF1 Obligations of levy payers

When dried tree fruit levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on dried tree fruit that is delivered to a packing house in a period of 12 months beginning on 1 October; or

(b) levy imposed on dried tree fruit, where the tree fruit is dried at a packing house in a period of 12 months beginning on 1 October; or

(c) levy imposed on dried tree fruit that is sold by the levy payer in a period of 12 months beginning on 1 October; or

(d) levy imposed on dried tree fruit that is used by the levy payer in a period of 12 months beginning on 1 October in the production of other goods;

this table has effect.

Dried tree fruit levy

Item	Matter	Rule
1	For dried tree fruit that is delivered to a packing house, when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
2	For dried tree fruit, where the tree fruit is dried at a packing house, when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
3	For dried tree fruit sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
4	For dried tree fruit sold by retail sale, when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
5	For dried tree fruit used by the levy payer in the production of other goods, when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
6	To whom is the levy payable?	The Commonwealth

Note 1: For items 1, 2 and 3, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^DTF2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving annual returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed on dried tree fruit, this table has effect.

Annual returns

Item	Matter	Rule
1	Who must give a return for a period of 12 months beginning on 1 October?	The following: (a) for dried tree fruit sold by the levy payer by retail sale in the period—the levy payer; (b) for dried tree fruit used by the levy payer in the period in the production of other goods—the levy payer
2	When must the return be given?	Before the end of 30 November in the next period of 12 months beginning on 1 October
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on dried tree fruit, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the dried tree fruit
3	For how long must the levy payer keep the	Until the end of the period of 5 years

Record-keeping		
Item	**Matter**	**Rule**
	records?	beginning on the day after the end of the period of 12 months beginning on 1 October in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^DTF3.

^DTF2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on dried tree fruit that in a period of 12 months beginning on 1 October is delivered to a packing house by or on behalf of the levy payer (the ***delivery case***); or

(b) levy is imposed on dried tree fruit, where the tree fruit is dried at a packing house in a period of 12 months beginning on 1 October (the ***processing case***); or

(c) levy is imposed on dried tree fruit that is sold by the levy payer in a period of 12 months beginning on 1 October to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the dried tree fruit?	The following person: (a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in the processing case; (c) the liable collection agent in the sale case
2	When is the equivalent amount due and payable?	On 30 November in the next period of 12 months beginning on 1 October
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Annual returns

Item	Matter	Rule
1	Who must give a return for the 12-month period?	The following person: (a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in the processing case; (c) the liable collection agent in the sale case
2	When must the return be given?	Before the end of 30 November in the next period of 12 months beginning on 1 October
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The following person: (a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in the processing case; (c) the liable collection agent in the sale case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the dried tree fruit
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 12-month period in which: (a) the dried tree fruit is delivered to the packing house; or (b) the tree fruit is dried at the packing

Record-keeping		
Item	**Matter**	**Rule**
		house; or (c) the dried tree fruit is sold

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^DTF3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if tree fruit is harvested in Australia and one of the following applies:

(a) the tree fruit is dried in Australia outside a packing house and the dried tree fruit is delivered to a packing house in Australia in a period of 12 months beginning on 1 October by or on behalf of the person who owns the tree fruit immediately after it is harvested;

(b) the tree fruit is delivered to a packing house in Australia by or on behalf of that person and dried at the packing house in a period of 12 months beginning on 1 October;

(c) the dried tree fruit is sold by that person in a period of 12 months beginning on 1 October;

(d) the dried tree fruit is used by that person in a period of 12 months beginning on 1 October in the production of other goods;

and that person considers that an exemption from levy applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	That person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must that person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 12-month period

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 12—Ginger

^GI1 Obligations of levy payers

When ginger levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed on ginger that is sold by the levy payer in a quarter in a financial year, this table has effect.

Ginger levy

Item	Matter	Rule
1	For ginger (other than seed ginger) sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause ^GI2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause ^GI2(3)—on 31 August in the next financial year
2	For seed ginger sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On 31 August in the next financial year
3	For ginger sold to a consumer at a wholesale produce market, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (2)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (2)—on 31 August in the next financial year
4	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^GI2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For item 2, most business purchasers of seed ginger will be other ginger growers. The ginger grower selling the seed ginger is required to pay the levy and give a return.

Note 3: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

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

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for a quarter in a financial year?	For ginger sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer, unless the levy payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The following: (a) for seed ginger sold by the levy payer in the year to a business purchaser (whether directly or through a selling agent or buying agent or both)—the levy payer; (b) the levy payer for ginger who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^GI4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

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

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction

Record-keeping		
Item	**Matter**	**Rule**
		involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the ginger
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^GI3.

^GI2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if levy is imposed on ginger (other than seed ginger) that is sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the ginger?	The liable collection agent
2	When is the equivalent amount due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for the quarter?	The liable collection agent, unless the agent has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The liable collection agent if the agent has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^GI5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The liable collection agent
2	What must the records cover?	The records must enable the agent to substantiate the equivalent amount payable and paid by the agent in relation to the ginger
3	For how long must the agent keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the ginger is sold

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^GI3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if ginger is grown in Australia and in a financial year is sold by the grower and the grower considers that an exemption from levy applies.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The grower
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the grower keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^GI4 Process for obtaining exemption from giving quarterly returns—levy payers

(1) A person who is a levy payer for levy imposed on ginger that is sold by the person in a financial year to a consumer at a wholesale produce market is not required to give returns for quarters in the year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which such levy is imposed; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total amount of levy that the person will pay, or will be likely to pay, in relation to ginger and the financial year will be less than $200.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^GI5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^GI2(3), the person who is the liable collection agent is not required to give returns for quarters in the financial year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which levy is imposed on ginger where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to ginger and the financial year will be less than $200.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Division 13—Lychees

^LY1 Obligations of levy payers or charge payers

When lychee levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on lychees that are sold by the levy payer in a quarter in a financial year (other than by retail sale); or

(b) levy imposed on lychees that are processed by or for the levy payer in a quarter in a financial year; or

(c) levy imposed on lychees that are sold by the levy payer by retail sale in a financial year;

this table has effect.

Lychee levy

Item	Matter	Rule
1	For lychees sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For lychees processed for the levy payer, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
3	For lychees sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
4	For lychees sold to a consumer at a wholesale produce market, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
5	For lychees processed by the levy payer, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
6	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^LY2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When lychee export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on lychees that are exported from Australia in a quarter in a financial year, this table has effect.

Clause ^LY1

Lychee export charge		
Item	**Matter**	**Rule**
1	For lychees exported through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
2	For lychees exported other than through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^LY2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

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

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for a quarter in a financial year?	The following: (a) for lychees sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer; (b) for lychees processed in the quarter by the levy payer—the levy payer; (c) for lychees exported in the quarter other than through an exporting agent—the charge payer
2	Who must give a return for a financial year?	For lychees sold by the levy payer by retail sale in the year—the levy payer
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an

Quarterly or annual returns		
Item	**Matter**	**Rule**
		approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on lychees, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the lychees
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the lychees.
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^LY3.

^LY2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on lychees that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on lychees that are processed for the levy payer in a quarter in a financial year (the ***processing case***); or

(c) charge is imposed on lychees that are exported from Australia in a quarter in a financial year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the lychees?	The following: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly returns

Item	Matter	Rule
1	Who must give a return for the quarter?	The following: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return:

Quarterly returns		
Item	**Matter**	**Rule**
		(a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the lychees
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the lychees are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^LY3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) lychees are harvested in Australia and in a financial year are sold by retail sale by the person who owns the lychees immediately after they are harvested and the person considers that an exemption from levy applies; or

(b) lychees are harvested in Australia and in a financial year are exported from Australia and the person who owns the lychees immediately before the export considers that an exemption from charge applies.

Clause ^LY3

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 14—Macadamia nuts

^MN1 Obligations of levy payers or charge payers

When macadamia nut levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on macadamias in shell or macadamia dried kernels that are sold by the levy payer in a calendar month in a calendar year; or

(b) levy imposed on macadamia dried kernels that are processed by or for the levy payer in a calendar month in a calendar year;

this table has effect.

Macadamia nut levy

Item	Matter	Rule
1	For macadamias in shell or macadamia dried kernels sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the calendar month is the threshold calendar month in the calendar year or any earlier calendar month in the year—on the last day of the second calendar month after the end of the threshold calendar month; or (b) if the calendar month is later than the threshold calendar month in the calendar year—on the last day of the second calendar month after the end of the later calendar month
2	For macadamia dried kernels processed for the levy payer, when is the levy due and payable?	(a) if the calendar month is the threshold calendar month in the calendar year or any earlier calendar month in the year—on the last day of the second calendar month after the end of the threshold calendar month; or (b) if the calendar month is later than the threshold calendar month in the calendar year—on the last day of the second calendar month after the end of the later calendar month
3	For macadamias in shell or macadamia dried kernels sold by retail sale, when is the levy due and payable?	(a) if the calendar month is the threshold calendar month in the calendar year or any earlier calendar month in the year—on the last day of the second calendar month after the end of the threshold calendar month; or (b) if the calendar month is later than the threshold calendar month in the calendar year—on the last day of the second calendar month after the end of the later calendar month
4	For macadamia dried kernels processed by the levy payer, when is the levy due and payable?	(a) if the calendar month is the threshold calendar month in the calendar year or any earlier calendar month in the year—on the

Clause ^MN1

Macadamia nut levy		
Item	**Matter**	**Rule**
		last day of the second calendar month after the end of the threshold calendar month; or (b) if the calendar month is later than the threshold calendar month in the calendar year—on the last day of the second calendar month after the end of the later calendar month
5	To whom is the levy payable?	The Commonwealth

Note 1: For the definition of ***threshold calendar month***, see subclause (3).

Note 2: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^MN2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 3: For penalty for late payment, see section 9 of the Act.

When macadamia nut export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on macadamias in shell or macadamia dried kernels that are exported from Australia in a calendar month in a calendar year, this table has effect.

Macadamia nut export charge		
Item	**Matter**	**Rule**
1	For macadamias in shell or macadamia dried kernels exported through an exporting agent, when is the charge due and payable?	(a) if the calendar month is the threshold calendar month in the calendar year or any earlier calendar month in the year—on the last day of the second calendar month after the end of the threshold calendar month; or (b) if the calendar month is later than the threshold calendar month in the calendar year—on the last day of the second calendar month after the end of the later calendar month
2	For macadamias in shell or macadamia dried kernels exported other than through an exporting agent, when is the charge due and payable?	(a) if the calendar month is the threshold calendar month in the calendar year or any earlier calendar month in the year—on the last day of the second calendar month after the end of the threshold calendar month; or (b) if the calendar month is later than the threshold calendar month in the calendar year—on the last day of the second calendar month after the end of the later calendar month
3	To whom is the charge payable?	The Commonwealth

Note 1: For the definition of ***threshold calendar month***, see subclause (3).

Note 2: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^MN2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 3: For penalty for late payment, see section 9 of the Act.

Threshold calendar month

(3) The ***threshold calendar month*** in a calendar year, for a person who is a levy payer or charge payer, is the first calendar month in the year at the end of which the sum of the following amounts that the person is liable to pay in relation to that year is $120 or more:

(a) levy under Division 14 of Part 3 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* (macadamia nut levy);

(b) charge under Division 10 of Part 3 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* (macadamia nut export charge).

Giving monthly returns

(4) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on macadamias in shell or macadamia dried kernels, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for a calendar month in a calendar year?	The following: (a) for macadamias in shell or macadamia dried kernels sold by the levy payer by retail sale in the threshold calendar month in the year or a later calendar month in the year—the levy payer; (b) for macadamia dried kernels processed by the levy payer in the threshold calendar month in the year or a later calendar month in the year—the levy payer; (c) for macadamias in shell or macadamia dried kernels exported in the threshold calendar month in the year or a later calendar month in the year other than through an exporting agent—the charge payer
2	When must the return be given?	Before the end of the second calendar month after the end of the threshold calendar month or the later calendar month
3	To whom must the return be given?	The Secretary

Monthly returns		
Item	**Matter**	**Rule**
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on macadamias in shell or macadamia dried kernels, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer.
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the macadamias in shell or macadamia dried kernels
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the macadamias in shell or macadamia dried kernels
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^MN3.

^MN2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on macadamias in shell or macadamia dried kernels that are sold by the levy payer in a calendar month in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on macadamia dried kernels that are processed for the levy payer in a calendar month in a calendar year (the ***processing case***); or

(c) charge is imposed on macadamias in shell or macadamia dried kernels that are exported from Australia in a calendar month in a calendar year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the macadamias in shell or macadamia dried kernels?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the calendar month is the threshold calendar month in the calendar year for the levy payer or charge payer or any earlier calendar month in the year—on the last day of the second calendar month after the end of the threshold calendar month; or (b) if the calendar month is later than the threshold calendar month in the calendar year for the levy payer or charge payer—on the last day of the second calendar month after the end of the later calendar month
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For the definition of ***threshold calendar month***, see subclause ^MN1(3).

Note 3: For penalty for late payment, see section 11 of the Act.

Giving monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly returns

Item	Matter	Rule
1	Who must give a return for the calendar month?	The following person: (a) the liable collection agent in the sale case, where the calendar month is the threshold calendar month in the calendar year for the levy payer or a later calendar month in the year; (b) the person who carried out the processing in the processing case, where the calendar month is the threshold calendar month in the calendar year for the levy payer or a later calendar month in the year; (c) the exporting agent in the export case, where the calendar month is the threshold calendar month in the calendar year for the charge payer or a later calendar month in the year
2	When must the return be given?	Before the end of the second calendar month after the end of that threshold calendar month or later calendar month
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case;

Record-keeping		
Item	**Matter**	**Rule**
		(b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the macadamias in shell or macadamia dried kernels
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the macadamias in shell or macadamia dried kernels are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^MN3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) macadamia nuts are harvested in Australia and in a calendar year the macadamias in shell or macadamia dried kernels are sold by the person who owns the macadamia nuts immediately after they are harvested and the person considers that an exemption from levy applies; or

(b) macadamia nuts are harvested in Australia and in a calendar year the macadamia dried kernels are processed by or for the person who owns the macadamia nuts immediately after they are harvested and the person considers that an exemption from levy applies; or

(c) macadamia nuts are harvested in Australia and in a calendar year the macadamias in shell or macadamia dried kernels are exported from Australia and the person who owns the macadamias in shell or macadamia dried kernels immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 15—Mangoes

^MA1 Obligations of levy payers or charge payers

When mango levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on mangoes that are sold by the levy payer in a quarter in a financial year (other than by retail sale); or

(b) levy imposed on mangoes that are sold by the levy payer by retail sale in a financial year;

this table has effect.

Mango levy

Item	Matter	Rule
1	For mangoes sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For mangoes sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
3	For mangoes sold to a consumer at a wholesale produce market, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
4	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^MA2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When mango export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on mangoes that are exported from Australia in a quarter in a financial year, this table has effect.

Mango export charge

Item	Matter	Rule
1	For mangoes exported through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
2	For mangoes exported other than through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter

Mango export charge		
Item	**Matter**	**Rule**
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^MA2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

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

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for a quarter in a financial year?	The following: (a) for mangoes sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer; (b) for mangoes exported in the quarter other than through an exporting agent—the charge payer
2	Who must give a return for a financial year?	For mangoes sold by the levy payer by retail sale in the year—the levy payer
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on mangoes, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the mangoes
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the mangoes
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^MA3.

^MA2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on mangoes that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) charge is imposed on mangoes that are exported from Australia in a quarter in a financial year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the mangoes?	The following: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the quarter?	The following: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Clause ^MA3

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the mangoes
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the mangoes are sold or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^MA3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) mangoes are harvested in Australia and in a financial year are sold by the person who owns the mangoes immediately after they are harvested and the person considers that an exemption from levy applies; or

(b) mangoes are harvested in Australia and in a financial year are exported from Australia and the person who owns the mangoes immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 16—Melons

^M1 Obligations of levy payers or charge payers

When melon levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on melons that are sold by the levy payer in a quarter in a financial year (other than by retail sale); or

(b) levy imposed on melons that are processed by or for the levy payer in a quarter in a financial year; or

(c) levy imposed on melons that are sold by the levy payer by retail sale in a financial year;

this table has effect.

Melon levy

Item	Matter	Rule
1	For melons sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause ^M2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause ^M2(3)—on 31 August in the next financial year
2	For melons processed for the levy payer, when is the levy due and payable?	(a) if the person who carried out the processing must give a return for the quarter under subclause ^M2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person who carried out the processing must give a return for the financial year under subclause ^M2(3)—on 31 August in the next financial year
3	For melons sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
4	For melons processed by the levy payer, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (4)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^M2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When melon export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on melons that are exported from Australia in a quarter in a financial year, this table has effect.

Melon export charge

Item	Matter	Rule
1	For melons exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause ^M2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the financial year under subclause ^M2(3)—on 31 August in the next financial year
2	For melons exported other than through an exporting agent, when is the charge due and payable?	(a) if the quarter is the threshold quarter in the financial year or any earlier quarter in the year: (i) if the charge payer must give a return for the threshold quarter under subclause (4)—on the last day of the first calendar month after the end of the threshold quarter; or (ii) if the charge payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year; or (b) if the quarter is later than the threshold quarter in the financial year: (i) if the charge payer must give a return for the later quarter under subclause (4)—on the last day of the first calendar month after the end of the later quarter; or (ii) if the charge payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^M2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money

payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

(3) The ***threshold quarter*** in a financial year, for a charge payer, is the first quarter in the year at the end of which the total quantity of melons that are exported in the year other than through an exporting agent and are owned by the charge payer immediately before the export is 20 tonnes or more.

Giving quarterly or annual returns

(4) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on melons, this table has effect.

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	The following: (a) for melons processed in the quarter by the levy payer—the levy payer; (b) for melons exported in the threshold quarter in the year or in a later quarter in the year other than through an exporting agent—the charge payer; unless the levy payer or charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The following: (a) for melons sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer or charge payer for melons who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^M4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(5) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on melons, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the melons
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the melons
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^M3.

^M2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on melons that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on melons that are processed for the levy payer in a quarter in a financial year (the ***processing case***); or

(c) charge is imposed on melons that are exported from Australia in a quarter in a financial year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the melons?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The following person: (a) the liable collection agent in the sale

Clause ^M2

Quarterly or annual returns		
Item	**Matter**	**Rule**
		case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^M5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the melons
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the melons are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^M3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) melons are harvested in Australia and in a financial year are sold by retail sale by the person who owns the melons immediately after they are harvested and the person considers that an exemption from levy applies; or

(b) melons are harvested in Australia and in a financial year are exported from Australia and the person who owns the melons immediately before the export considers that an exemption from charge applies.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^M4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

(1) A person who:

(a) is a levy payer for levy imposed on melons that are processed by the person in a financial year; or

(b) is a charge payer for charge imposed on melons that are exported in a financial year other than through an exporting agent;

is not required to give returns for quarters in the year if:

(c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(d) either:

(i) if paragraph (a) applies—the person applies before the end of the first quarter in the year in which such levy is imposed; or

(ii) if paragraph (b) applies—the person applies before the end of the threshold quarter in the year; and

(e) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to melons and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^M5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^M2(3), a person is not required to give returns for quarters in the financial year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on melons where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to melons and the financial year will be less than $500.

Note: For rules about making applications and decisions on applications, see section ^10.

Division 17—Nashi

^N1 Obligations of levy payers or charge payers

When nashi levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on nashi that are sold by the levy payer in a quarter in a calendar year (other than by retail sale); or

(b) levy imposed on nashi that are processed by or for the levy payer in a quarter in a calendar year; or

(c) levy imposed on nashi that are sold by the levy payer by retail sale in a calendar year;

this table has effect.

Nashi levy

Item	Matter	Rule
1	For nashi sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause ^N2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the calendar year under subclause ^N2(3)—on 28 February in the next calendar year
2	For nashi processed for the levy payer, when is the levy due and payable?	On 28 February in the next calendar year
3	For nashi sold by retail sale, when is the levy due and payable?	On 28 February in the next calendar year
4	For nashi processed by the levy payer, when is the levy due and payable?	On 28 February in the next calendar year
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^N2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When nashi export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on nashi that are exported from Australia in a quarter in a calendar year, this table has effect.

Clause ^N1

Nashi export charge		
Item	**Matter**	**Rule**
1	For nashi exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause ^N2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the calendar year under subclause ^N2(3)—on 28 February in the next calendar year
2	For nashi exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^N2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

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

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for a quarter in a calendar year?	For nashi exported in the quarter other than through an exporting agent—the charge payer, unless the charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a calendar year?	The following: (a) for nashi sold by the levy payer by retail sale in the year—the levy payer; (b) for nashi processed in the year by the levy payer—the levy payer; (c) the charge payer for nashi who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or

Quarterly or annual returns		
Item	**Matter**	**Rule**
		(b) for a return for a calendar year—before the end of 28 February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^N4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on nashi, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the nashi
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the nashi

Record-keeping		
Item	**Matter**	**Rule**
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^N3.

^N2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on nashi that are sold by the levy payer in a quarter in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on nashi that are processed for the levy payer in a calendar year (the ***processing case***); or

(c) charge is imposed on nashi that are exported from Australia in a quarter in a calendar year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the nashi?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the calendar year
2	Who must give a return for the calendar year?	The following person: (a) the liable collection agent in the sale case if the person has an exemption from giving returns for quarters in the year; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of 28 February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^N5.

Note 2: Section 18 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Clause ^N3

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the nashi
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the nashi are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^N3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) nashi are is harvested in Australia and in a calendar year are sold by, or processed by or for, the person who owns the nashi immediately after they are harvested and the person considers that an exemption from levy applies; or

(b) nashi are harvested in Australia and in a calendar year are exported from Australia and the person who owns the nashi immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^N4 Process for obtaining exemption from giving quarterly returns—charge payers

(1) A person who is a charge payer for charge imposed on nashi that are exported in a calendar year other than through an exporting agent is not required to give returns for quarters in the year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which such charge is imposed; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total amount of charge that the person will pay, or will be likely to pay, in relation to nashi and the calendar year will be less than $1,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^N5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^N2(3), a person is not required to give returns for quarters in the calendar year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on nashi where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to nashi and the calendar year will be less than $1,000.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^N6 Application provisions

(1) This Division applies in relation to levy imposed by clause ^N1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on nashi only if the rate of the levy on nashi is greater than nil.

(2) This Division applies in relation to charge imposed by clause ^N1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on nashi only if the rate of the charge on nashi is greater than nil.

Division 18—Olives

^OL1 Obligations of levy payers

When olive levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on olives that are sold by the levy payer in a period of 12 months beginning on 1 October; or

(b) levy imposed on olives that are processed by or for the levy payer in a period of 12 months beginning on 1 October;

this table has effect.

Olive levy

Item	Matter	Rule
1	For olives sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On 31 October in the next period of 12 months beginning on 1 October
2	For olives processed for the levy payer, when is the levy due and payable?	On 31 October in the next period of 12 months beginning on 1 October
3	For olives sold by retail sale, when is the levy due and payable?	On 31 October in the next period of 12 months beginning on 1 October
4	For olives processed by the levy payer, when is the levy due and payable?	On 31 October in the next period of 12 months beginning on 1 October
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^OL2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving annual returns

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

Annual returns

Item	Matter	Rule
1	Who must give a return for a period of 12 months beginning on 1 October?	The following: (a) for olives sold by the levy payer by retail sale in the period—the levy payer; (b) for olives processed in the period by the

Annual returns		
Item	**Matter**	**Rule**
		levy payer—the levy payer
2	When must the return be given?	Before the end of 31 October in the next period of 12 months beginning on 1 October
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

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

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the olives
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the period of 12 months beginning on 1 October in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^OL3.

^OL2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on olives that are sold by the levy payer in a period of 12 months beginning on 1 October to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on olives that are processed for the levy payer in a period of 12 months beginning on 1 October (the ***processing case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the olives?	The following: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case
2	When is the equivalent amount due and payable?	On 31 October in the next period of 12 months beginning on 1 October
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Annual returns

Item	Matter	Rule
1	Who must give a return for the 12-month period?	The following: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case
2	When must the return be given?	Before the end of 31 October in the next period of 12 months beginning on 1 October
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the olives
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 12-month period in which the olives are sold or processed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^OL3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) olives are grown in Australia and in a period of 12 months beginning on 1 October are sold by retail sale by the grower and the grower considers that an exemption from levy applies; or

(b) olives are grown in Australia and in a period of 12 months beginning on 1 October are processed by the grower and the grower considers that an exemption from levy applies.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The grower
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the grower keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 12-month period

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 19—Onions

^ON1 Obligations of levy payers or charge payers

When onion levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on onions that are sold by the levy payer in a quarter in a calendar year (other than by retail sale); or

(b) levy imposed on onions that are processed by or for the levy payer in a quarter in a calendar year; or

(c) levy imposed on onions that are sold by the levy payer by retail sale in a calendar year;

this table has effect.

Onion levy

Item	Matter	Rule
1	For onions sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause ^ON2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the calendar year under subclause ^ON2(3)—on 28 February in the next calendar year
2	For onions processed for the levy payer, when is the levy due and payable?	(a) if the person who carried out the processing must give a return for the quarter under subclause ^ON2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person who carried out the processing must give a return for the calendar year under subclause ^ON2(3)—on 28 February in the next calendar year
3	For onions sold by retail sale, when is the levy due and payable?	On 28 February in the next calendar year
4	For onions processed by the levy payer, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^ON2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When onion export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on onions that are exported from Australia in a quarter in a calendar year, this table has effect.

Onion export charge

Item	Matter	Rule
1	For onions exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause ^ON2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the calendar year under subclause ^ON2(3)—on 28 February in the next calendar year
2	For onions exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^ON2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

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

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for a quarter in a calendar year?	The following: (a) for onions processed in the quarter by the levy payer—the levy payer;

Clause ^ON1

Quarterly or annual returns		
Item	**Matter**	**Rule**
		(b) for onions exported in the quarter other than through an exporting agent—the charge payer; unless the levy payer or charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a calendar year?	The following: (a) for onions sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer or charge payer for onions who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of 28 February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^ON4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on onions, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or

Record-keeping

Item	Matter	Rule
		(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the onions
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the onions
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a charge exemption has record-keeping obligations, see clause ^ON3.

^ON2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on onions that are sold by the levy payer in a quarter in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on onions that are processed for the levy payer in a quarter in a calendar year (the ***processing case***); or

(c) charge is imposed on onions that are exported from Australia in a quarter in a calendar year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the onions?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case

Clause ^ON2

Payment of equivalent amounts		
Item	**Matter**	**Rule**
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the calendar year
2	Who must give a return for the calendar year?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the calendar year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of 28 February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved

Quarterly or annual returns		
Item	**Matter**	**Rule**
		form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^ON5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the onions
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the onions are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^ON3 Obligations of persons claiming charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if onions are harvested in Australia and in a calendar year are exported from Australia and the person who owns the onions immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person

Clause ^ON4

Record-keeping		
Item	**Matter**	**Rule**
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^ON4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

(1) A person who:

(a) is a levy payer for levy imposed on onions that are processed by the person in a calendar year; or

(b) is a charge payer for charge imposed on onions that are exported in a calendar year other than through an exporting agent;

is not required to give returns for quarters in the year if:

(c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(d) the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and

(e) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total quantity of onions in relation to which the person will pay, or will be likely to pay, levy or charge or both for the calendar year will be less than 1,250 tonnes.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^ON5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^ON2(3), a person is not required to give returns for quarters in the calendar year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on onions where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total quantity of onions in relation to which the person will pay, or will be likely to pay, an equivalent amount for the calendar year will be less than 1,250 tonnes.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Division 20—Papaya

^PA1 Obligations of levy payers or charge payers

When papaya levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on papaya that is sold by the levy payer in a quarter in a financial year (other than by retail sale); or

(b) levy imposed on papaya that is processed by or for the levy payer in a quarter in a financial year; or

(c) levy imposed on papaya that is sold by the levy payer by retail sale in a financial year;

this table has effect.

Papaya levy

Item	Matter	Rule
1	For papaya sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For papaya processed for the levy payer, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
3	For papaya sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
4	For papaya sold to a consumer at a wholesale produce market, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
5	For papaya processed by the levy payer, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
6	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^PA2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When papaya export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on papaya that is exported from Australia in a quarter in a financial year, this table has effect.

Papaya export charge

Item	Matter	Rule
1	For papaya exported through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
2	For papaya exported other than through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^PA2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

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

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	The following: (a) for papaya sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer; (b) for papaya processed in the quarter by the levy payer—the levy payer; (c) for papaya exported in the quarter other than through an exporting agent—the charge payer
2	Who must give a return for a financial year?	For papaya sold by the levy payer by retail sale in the year—the levy payer
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or

Quarterly or annual returns		
Item	**Matter**	**Rule**
		(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on papaya, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the papaya
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the papaya
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^PA3.

^PA2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on papaya that is sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on papaya that is processed for the levy payer in a quarter in a financial year (the ***processing case***); or

(c) charge is imposed on papaya that is exported from Australia in a quarter in a financial year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the papaya?	The following: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly returns

Item	Matter	Rule
1	Who must give a return for the quarter?	The following: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information

Quarterly returns		
Item	**Matter**	**Rule**
		required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the papaya
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the papaya is sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^PA3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) papaya is harvested in Australia and in a financial year is sold by retail sale by the person who owns the papaya immediately after it is harvested and the person considers that an exemption from levy applies; or

(b) papaya is harvested in Australia and in a financial year is exported from Australia and the person who owns the papaya immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are

Record-keeping		
Item	**Matter**	**Rule**
		relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 21—Passionfruit

^PAS1 Obligations of levy payers or charge payers

When passionfruit levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on passionfruit that is sold by the levy payer in a quarter in a financial year (other than by retail sale); or

(b) levy imposed on passionfruit that is processed by or for the levy payer in a quarter in a financial year; or

(c) levy imposed on passionfruit that is sold by the levy payer by retail sale in a financial year;

this table has effect.

Passionfruit levy

Item	Matter	Rule
1	For passionfruit sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause ^PAS2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause ^PAS2(3)—on 31 August in the next financial year
2	For passionfruit processed for the levy payer, when is the levy due and payable?	(a) if the person who carried out the processing must give a return for the quarter under subclause ^PAS2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person who carried out the processing must give a return for the financial year under subclause ^PAS2(3)—on 31 August in the next financial year
3	For passionfruit sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
4	For passionfruit processed by the levy payer, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^PAS2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When passionfruit export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on passionfruit that is exported from Australia in a quarter in a financial year, this table has effect.

Passionfruit export charge

Item	Matter	Rule
1	For passionfruit exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause ^PAS2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the financial year under subclause ^PAS2(3)—on 31 August in the next financial year
2	For passionfruit exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^PAS2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

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

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	The following: (a) for passionfruit processed in the quarter by the levy payer—the levy payer;

Quarterly or annual returns		
Item	**Matter**	**Rule**
		(b) for passionfruit exported in the quarter other than through an exporting agent—the charge payer; unless the levy payer or charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The following: (a) for passionfruit sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer or charge payer for passionfruit who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^PAS4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on passionfruit, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or

Record-keeping		
Item	**Matter**	**Rule**
		(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the passionfruit
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the passionfruit
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^PAS3.

^PAS2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on passionfruit that is sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on passionfruit that is processed for the levy payer in a quarter in a financial year (the ***processing case***); or

(c) charge is imposed on passionfruit that is exported from Australia in a quarter in a financial year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the passionfruit?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case;

Clause ^PAS2

Payment of equivalent amounts		
Item	**Matter**	**Rule**
		(c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return:

Quarterly or annual returns		
Item	**Matter**	**Rule**
		(a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^PAS5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the passionfruit
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the passionfruit is sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^PAS3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) passionfruit is harvested in Australia and in a financial year is sold by retail sale by the person who owns the passionfruit immediately after it is harvested and the person considers that an exemption from levy applies; or

(b) passionfruit is harvested in Australia and in a financial year is exported from Australia and the person who owns the passionfruit immediately before the export considers that an exemption from charge applies.

Clause ^PAS4

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^PAS4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

(1) A person who:

(a) is a levy payer for levy imposed on passionfruit that is processed by the person in a financial year; or

(b) is a charge payer for charge imposed on passionfruit that is exported in a financial year other than through an exporting agent;

is not required to give returns for quarters in the year if:

(c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(d) the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and

(e) the Secretary grants that exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to passionfruit and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^PAS5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^PAS2(3), a person is not required to give returns for quarters in the financial year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on passionfruit where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to passionfruit and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Division 22—Persimmons

^P1 Obligations of levy payers or charge payers

When persimmon levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on persimmons that are sold by the levy payer in a quarter in a financial year (other than by retail sale); or

(b) levy imposed on persimmons that are processed by or for the levy payer in a quarter in a financial year; or

(c) levy imposed on persimmons that are sold by the levy payer by retail sale in a financial year;

this table has effect.

Persimmon levy

Item	Matter	Rule
1	For persimmons sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For persimmons processed for the levy payer, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
3	For persimmons sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
4	For persimmons sold to a consumer at a wholesale produce market, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
5	For persimmons processed by the levy payer, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
6	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^P2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When persimmon export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on persimmons that are exported from Australia in a quarter in a financial year, this table has effect.

Persimmon export charge

Item	Matter	Rule
1	For persimmons exported through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
2	For persimmons exported other than through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^P2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

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

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	The following: (a) for persimmons sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer; (b) for persimmons processed in the quarter by the levy payer—the levy payer; (c) for persimmons exported in the quarter other than through an exporting agent—the charge payer
2	Who must give a return for a financial year?	For persimmons sold by the levy payer by retail sale in the year—the levy payer
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or

Quarterly or annual returns		
Item	**Matter**	**Rule**
		(b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on persimmons, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the persimmons
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the persimmons
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^P3.

^P2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on persimmons that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on persimmons that are processed for the levy payer in a quarter in a financial year (the ***processing case***); or

(c) charge is imposed on persimmons that are exported from Australia in a quarter in a financial year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the persimmons?	The following: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly returns

Item	Matter	Rule
1	Who must give a return for the quarter?	The following: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary

Clause ^P3

Quarterly returns		
Item	**Matter**	**Rule**
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the persimmons
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the persimmons are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^P3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) persimmons are harvested in Australia and in a financial year are sold by retail sale by the person who owns the persimmons immediately after they are harvested and the person considers that an exemption from levy applies; or

(b) persimmons are harvested in Australia and in a financial year are exported from Australia and the person who owns the persimmons immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 23—Pineapples

^PI1 Obligations of levy payers or charge payers

When pineapple levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on pineapples that are sold by the levy payer in a quarter in a financial year (other than by retail sale); or

(b) levy imposed on pineapples that are processed by or for the levy payer in a quarter in a financial year; or

(c) levy imposed on pineapples that are sold by the levy payer by retail sale in a financial year;

this table has effect.

Pineapple levy

Item	Matter	Rule
1	For pineapples sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause ^PI2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause ^PI2(3)—on 31 August in the next financial year
2	For pineapples processed for the levy payer, when is the levy due and payable?	(a) if the person who carried out the processing must give a return for the quarter under subclause ^PI2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person who carried out the processing must give a return for the financial year under subclause ^PI2(3)—on 31 August in the next financial year
3	For pineapples sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
4	For pineapples sold to a consumer at a wholesale produce market, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
5	For pineapples processed by the levy payer, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or

Pineapple levy		
Item	**Matter**	**Rule**
		(b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
6	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^PI2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When pineapple export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on pineapples that are exported from Australia in a quarter in a financial year, this table has effect.

Pineapple export charge		
Item	**Matter**	**Rule**
1	For pineapples exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause ^PI2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the financial year under subclause ^PI2(3)—on 31 August in the next financial year
2	For pineapples exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^PI2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

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

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	The following: (a) for pineapples sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer; (b) for pineapples processed in the quarter by the levy payer—the levy payer; (c) for pineapples exported in the quarter other than through an exporting agent—the charge payer; unless the levy payer or charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The following: (a) for pineapples sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer or charge payer for pineapples who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^PI4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on pineapples, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the pineapples
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the pineapples
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^PI3.

^PI2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on pineapples that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on pineapples that are processed for the levy payer in a quarter in a financial year (the ***processing case***); or

(c) charge is imposed on pineapples that are exported from Australia in a quarter in a financial year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the pineapples?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or

Quarterly or annual returns		
Item	**Matter**	**Rule**
		(b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^PI5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the pineapples
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the pineapples are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^PI3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) pineapples are harvested in Australia and in a financial year are sold by retail sale by the person who owns the pineapples immediately after they

are harvested and the person considers that an exemption from levy applies; or

(b) pineapples are harvested in Australia and in a financial year are exported from Australia and the person who owns the pineapples immediately before the export considers that an exemption from charge applies.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^PI4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

(1) A person who:

(a) is a levy payer for levy imposed on pineapples that are sold by the person in a financial year to a consumer at a wholesale produce market; or

(b) is a levy payer for levy imposed on pineapples that are processed by the person in a financial year; or

(c) is a charge payer for charge imposed on pineapples that are exported in a financial year other than through an exporting agent;

is not required to give returns for quarters in the year if:

(d) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(e) the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and

(f) the Secretary grants that exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to pineapples and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^PI5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^PI2(3), a person is not required to give returns for quarters in the financial year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on pineapples where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to pineapples and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Division 24—Potatoes

^PO1 Obligations of levy payers or charge payers

When potato levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on potatoes that are sold by the levy payer in a quarter in a calendar year (other than by retail sale); or

(b) levy imposed on potatoes that are sold by the levy payer by retail sale in a calendar year; or

(c) levy imposed on potatoes that are processed in a quarter in a calendar year at a processing establishment in Australia;

this table has effect.

Potato levy

Item	Matter	Rule
1	For potatoes sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause ^PO2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the calendar year under subclause ^PO2(3)—on 28 February in the next calendar year
2	For potatoes sold by retail sale, when is the levy due and payable?	On 28 February in the next calendar year
3	For potatoes processed at a processing establishment in Australia, when is the levy due and payable?	(a) if the quarter is the threshold quarter in the calendar year or any earlier quarter in the year: (i) if the levy payer must give a return for the threshold quarter under subclause (4)—on the last day of the first calendar month after the end of the threshold quarter; or (ii) if the levy payer must give a return for the calendar year under subclause (4)—on 28 February in the next calendar year; or (b) if the quarter is later than the threshold quarter in the calendar year: (i) if the levy payer must give a return for the later quarter under subclause (4)—on the last day of the first calendar month after the end of the later quarter; or (ii) if the levy payer must give a return for the calendar year under

Potato levy		
Item	**Matter**	**Rule**
		subclause (4)—on 28 February in the next calendar year
4	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^PO2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When potato export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on potatoes that are exported from Australia in a quarter in a calendar year, this table has effect.

Potato export charge		
Item	**Matter**	**Rule**
1	For potatoes exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause ^PO2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the calendar year under subclause ^PO2(3)—on 28 February in the next calendar year
2	For potatoes exported other than through an exporting agent, when is the charge due and payable?	(a) if the quarter is the threshold quarter in the calendar year or any earlier quarter in the year: (i) if the charge payer must give a return for the threshold quarter under subclause (4)—on the last day of the first calendar month after the end of the threshold quarter; or (ii) if the charge payer must give a return for the calendar year under subclause (4)—on 28 February in the next calendar year; or (b) if the quarter is later than the threshold quarter in the calendar year: (i) if the charge payer must give a return for the later quarter under subclause (4)—on the last day of the first calendar month after the end of the later quarter; or (ii) if the charge payer must give a return for the calendar year under

Clause ^PO1

Potato export charge		
Item	**Matter**	**Rule**
		subclause (4)—on 28 February in the next calendar year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^PO2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Threshold quarter

(3) The ***threshold quarter*** in a calendar year:

(a) in relation to a processing establishment, is the first quarter in the year at the end of which the total quantity of potatoes processed at that establishment in that year is 100 tonnes or more; or

(b) for a charge payer, is the first quarter in the year at the end of which the total quantity of potatoes that are exported in the year other than through an exporting agent and are owned by the charge payer immediately before the export is 100 tonnes or more.

Giving quarterly or annual returns

(4) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on potatoes, this table has effect.

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for a quarter in a calendar year?	The following: (a) for potatoes processed at a processing establishment in Australia in the threshold quarter in the year or in a later quarter in the year—the levy payer; (b) for potatoes exported in the threshold quarter in the year or in a later quarter in the year other than through an exporting agent—the charge payer; unless the levy payer or charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a calendar year?	The following: (a) for potatoes sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer or charge payer for potatoes who has an exemption from

Quarterly or annual returns		
Item	**Matter**	**Rule**
		giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of 28 February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^PO4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(5) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on potatoes, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the potatoes
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or

Clause ^PO2

Record-keeping		
Item	**Matter**	**Rule**
		(b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the potatoes
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^PO3.

^PO2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on potatoes that are sold by the levy payer in a quarter in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) charge is imposed on potatoes that are exported from Australia in a quarter in a calendar year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the potatoes?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the calendar year
2	Who must give a return for the calendar year?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a calendar year—before the end of 28 February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^PO5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The following person:

Clause ^PO3

Record-keeping		
Item	**Matter**	**Rule**
		(a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the potatoes
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the potatoes are sold or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^PO3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) potatoes are harvested in Australia and in a calendar year are sold by the person who owns the potatoes immediately after they are harvested and the person considers that an exemption from levy applies; or

(b) potatoes are harvested in Australia and in a calendar year are processed at a processing establishment in Australia and the person who owns the potatoes at the time at which the potatoes begin to be processed considers that an exemption from levy applies; or

(c) potatoes are harvested in Australia and in a calendar year are exported from Australia and the person who owns the potatoes immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^PO4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

(1) A person who:

(a) is a levy payer for levy imposed on potatoes that are processed in a calendar year at a processing establishment in Australia; or

(b) is a charge payer for charge imposed on potatoes that are exported in a calendar year other than through an exporting agent;

is not required to give returns for quarters in the year if:

(c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(d) the person applies before the end of the threshold quarter in the year; and

(e) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total quantity of potatoes in relation to which the person will pay, or will be likely to pay, levy or charge or both for the calendar year will be less than 1,000 tonnes.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^PO5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^PO2(3), a person is not required to give returns for quarters in the calendar year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on potatoes where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total quantity of potatoes in relation to which the person will pay, or will be likely to pay, an equivalent amount for the calendar year will be less than 1,000 tonnes.

Note: For rules about making applications and decisions on applications, see section ^10.

Division 25—Prunes

^PR1 Obligations of levy payers

When prune levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on prunes that are delivered to a packing house in a period of 12 months beginning on 1 October; or

(b) levy imposed on prunes, where the fruit is dried at a packing house in a period of 12 months beginning on 1 October; or

(c) levy imposed on prunes that are sold by the levy payer in a period of 12 months beginning on 1 October; or

(d) levy imposed on prunes that are used by the levy payer in a period of 12 months beginning on 1 October in the production of other goods;

this table has effect.

Prune levy

Item	Matter	Rule
1	For prunes that are delivered to a packing house, when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
2	For prunes, where the fruit is dried at a packing house, when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
3	For prunes sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
4	For prunes sold by retail sale, when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
5	For prunes used by the levy payer in the production of other goods, when is the levy due and payable?	On 30 November in the next period of 12 months beginning on 1 October
6	To whom is the levy payable?	The Commonwealth

Note 1: For items 1, 2 and 3, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^PR2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving annual returns

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

Annual returns

Item	Matter	Rule
1	Who must give a return for a period of 12 months beginning on 1 October?	The following: (a) for prunes sold by the levy payer by retail sale in the period—the levy payer; (b) for prunes used by the levy payer in the period in the production of other goods—the levy payer
2	When must the return be given?	Before the end of 30 November in the next period of 12 months beginning on 1 October
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

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

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the prunes
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the period of 12 months beginning on 1 October

Clause ^PR2

Record-keeping		
Item	**Matter**	**Rule**
		in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^PR3.

^PR2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on prunes that in a period of 12 months beginning on 1 October are delivered to a packing house by or on behalf of the levy payer (the ***delivery case***); or

(b) levy is imposed on prunes, where the fruit is dried at a packing house in a period of 12 months beginning on 1 October (the ***processing case***); or

(c) levy is imposed on prunes that are sold by the levy payer in a period of 12 months beginning on 1 October to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the prunes?	The following person: (a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in the processing case; (c) the liable collection agent in the sale case
2	When is the equivalent amount due and payable?	On 30 November in the next period of 12 months beginning on 1 October
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for the 12-month	The following person:

Annual returns

Item	Matter	Rule
	period?	(a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in the processing case; (c) the liable collection agent in the sale case
2	When must the return be given?	Before the end of 30 November in the next period of 12 months beginning on 1 October
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The following person: (a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in the processing case; (c) the liable collection agent in the sale case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the prunes
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 12-month period in which: (a) the prunes are delivered to the packing house; or (b) the fruit is dried at the packing house; or (c) the prunes are sold

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^PR3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect in relation to prunes if the fruit is harvested in Australia and one of the following applies:

(a) the fruit is dried in Australia outside a packing house and the prunes are delivered to a packing house in Australia in a period of 12 months beginning on 1 October by or on behalf of the person who owns the fruit immediately after it is harvested;

(b) the fruit is delivered to a packing house in Australia by or on behalf of that person and dried at the packing house in a period of 12 months beginning on 1 October;

(c) the prunes are sold by that person in a period of 12 months beginning on 1 October;

(d) the prunes are used by that person in a period of 12 months beginning on 1 October in the production of other goods;

and that person considers that an exemption from levy applies.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	That person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must that person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the 12-month period

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 26—Rubus (raspberry, blackberry etc.)

^RU1 Obligations of levy payers or charge payers

When rubus levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed on rubus that is sold by the levy payer in a quarter in a financial year, this table has effect.

Rubus levy

Item	Matter	Rule
1	For rubus sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause ^RU2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause ^RU2(3)—on 31 August in the next financial year
2	For rubus sold to a consumer at a wholesale produce market, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^RU2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When rubus export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on rubus that is exported from Australia in a quarter in a financial year, this table has effect.

Rubus export charge

Item	Matter	Rule
1	For rubus exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause ^RU2(3)—on the last day of the first calendar month after the

Clause ^RU1

Rubus export charge		
Item	**Matter**	**Rule**
		end of the quarter; or (b) if that agent must give a return for the financial year under subclause ^RU2(3)—on 31 August in the next financial year
2	For rubus exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^RU2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

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

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for a quarter in a financial year?	The following: (a) for rubus sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer; (b) for rubus exported in the quarter other than through an exporting agent—the charge payer; unless the levy payer or charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The levy payer or charge payer for rubus who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year

Quarterly or annual returns		
Item	**Matter**	**Rule**
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^RU4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on rubus, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the rubus
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the rubus
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is

Clause ^RU2

Record-keeping		
Item	**Matter**	**Rule**
		imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^RU3.

^RU2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on rubus that is sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) charge is imposed on rubus that is exported from Australia in a quarter in a financial year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the rubus?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^RU5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to

Record-keeping		
Item	**Matter**	**Rule**
		substantiate the equivalent amount payable and paid by the person in relation to the rubus
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the rubus is sold or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^RU3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) rubus is harvested in Australia and in a financial year is sold by the person who owns the rubus immediately after it is harvested and the person considers that an exemption from levy applies; or

(b) rubus is harvested in Australia and in a financial year is exported from Australia and the person who owns the rubus immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^RU4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

(1) A person who:

(a) is a levy payer for levy imposed on rubus that is sold by the person in a financial year to a consumer at a wholesale produce market; or

(b) is a charge payer for charge imposed on rubus that is exported in a financial year other than through an exporting agent;

is not required to give returns for quarters in the year if:

(c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(d) the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and

(e) the Secretary grants that exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to rubus and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^RU5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^RU2(3), a person is not required to give returns for quarters in the financial year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on rubus where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to rubus and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Division 27—Stone fruit

^ST1 Obligations of levy payers or charge payers

When stone fruit levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on stone fruit that is sold by the levy payer in a quarter in a financial year (other than by retail sale); or

(b) levy imposed on stone fruit that is processed by or for the levy payer in a quarter in a financial year; or

(c) levy imposed on stone fruit that is sold by the levy payer by retail sale in a financial year;

this table has effect.

Stone fruit levy

Item	Matter	Rule
1	For stone fruit sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause ^ST2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause ^ST2(3)—on 31 August in the next financial year
2	For stone fruit processed for the levy payer, when is the levy due and payable?	(a) if the person who carried out the processing must give a return for the quarter under subclause ^ST2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person who carried out the processing must give a return for the financial year under subclause ^ST2(3)—on 31 August in the next financial year
3	For stone fruit sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
4	For stone fruit processed by the levy payer, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^ST2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When stone fruit export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on stone fruit that is exported from Australia in a quarter in a financial year, this table has effect.

Stone fruit export charge

Item	Matter	Rule
1	For stone fruit exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause ^ST2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the financial year under subclause ^ST2(3)—on 31 August in the next financial year
2	For stone fruit exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^ST2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on stone fruit, this table has effect.

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	The following: (a) for stone fruit processed in the quarter by the levy payer—the levy payer;

Clause ^ST1

Quarterly or annual returns		
Item	**Matter**	**Rule**
		(b) for stone fruit exported in the quarter other than through an exporting agent—the charge payer; unless the levy payer or charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The following: (a) for stone fruit sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer or charge payer for stone fruit who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^ST4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on stone fruit, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or

Record-keeping		
Item	**Matter**	**Rule**
		(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the stone fruit
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the stone fruit
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^ST3.

^ST2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on stone fruit that is sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on stone fruit that is processed for the levy payer in a quarter in a financial year (the ***processing case***); or

(c) charge is imposed on stone fruit that is exported from Australia in a quarter in a financial year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the stone fruit?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case;

Clause ^ST2

Payment of equivalent amounts		
Item	**Matter**	**Rule**
		(c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return:

Quarterly or annual returns		
Item	**Matter**	**Rule**
		(a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^ST5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the stone fruit
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the stone fruit is sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^ST3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) stone fruit is harvested in Australia and in a financial year is sold by, or processed by or for, the person who owns the stone fruit immediately after it is harvested and the person considers that an exemption from levy applies; or

(b) stone fruit is harvested in Australia and in a financial year is exported from Australia and the person who owns the stone fruit immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^ST4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

(1) A person who:

(a) is a levy payer for levy imposed on stone fruit that is processed by the person in a financial year; or

(b) is a charge payer for charge imposed on stone fruit that is exported in a financial year other than through an exporting agent;

is not required to give returns for quarters in the year if:

(c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(d) the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and

(e) the Secretary grants that exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to stone fruit and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^ST5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^ST2(3), a person is not required to give returns for quarters in the financial year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on stone fruit where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to stone fruit and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Division 28—Strawberries

^STR1 Obligations of levy payers

When strawberry runner levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed on strawberry runners that are purchased by the levy payer in a quarter in a financial year, this table has effect.

Strawberry runner levy		
Item	**Matter**	**Rule**
1	For strawberry runners purchased from a person who carries on operations in Australia, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For strawberry runners purchased from a person who carries on operations outside Australia but does not carry on any operations in Australia, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^STR2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For when strawberry runners are purchased, see clause ^STR3.

Note 3: For penalty for late payment, see section 9 of the Act.

Giving returns quarterly

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

Quarterly returns		
Item	**Matter**	**Rule**
1	Who must give a return for a quarter in a financial year?	For strawberry runners purchased by the levy payer in the quarter from a person who carries on operations outside Australia but does not carry on any operations in Australia—the levy payer
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary

Quarterly returns		
Item	**Matter**	**Rule**
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Note 2: For when strawberry runners are purchased, see clause ^STR3.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed on strawberry runners, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the strawberry runners
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^STR2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person (the ***seller***) if levy is imposed on strawberry runners that are purchased by the levy payer in a quarter in a financial year from the seller and the seller carries on operations in Australia.

Note: For when strawberry runners are purchased, see clause ^STR3.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the strawberry runners?	The seller
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving quarterly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly returns

Item	Matter	Rule
1	Who must give a return for the quarter?	The seller
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The seller
2	What must the records cover?	The records must enable the seller to substantiate the equivalent amount payable

Record-keeping		
Item	**Matter**	**Rule**
		and paid by the person in relation to the strawberry runners
3	For how long must the seller keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the strawberry runners are purchased

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^STR3 When are strawberry runners purchased?

For the purpose of this Division, strawberry runners are taken to be purchased when the purchase price is paid in full.

Division 29—Sweet potatoes

^SP1 Obligations of levy payers or charge payers

When sweet potato levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on sweet potatoes that are sold by the levy payer in a quarter in a financial year (other than by retail sale); or

(b) levy imposed on sweet potatoes that are processed by or for the levy payer in a quarter in a financial year; or

(c) levy imposed on sweet potatoes that are sold by the levy payer by retail sale in a financial year;

this table has effect.

Sweet potato levy

Item	Matter	Rule
1	For sweet potatoes sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause ^SP2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause ^SP2(3)—on 31 August in the next financial year
2	For sweet potatoes processed for the levy payer, when is the levy due and payable?	(a) if the person who carried out the processing must give a return for the quarter under subclause ^SP2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person who carried out the processing must give a return for the financial year under subclause ^SP2(3)—on 31 August in the next financial year
3	For sweet potatoes sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
4	For sweet potatoes processed by the levy payer, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^SP2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When sweet potato export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on sweet potatoes that are exported from Australia in a quarter in a financial year, this table has effect.

Sweet potato export charge

Item	Matter	Rule
1	For sweet potatoes exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause ^SP2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the financial year under subclause ^SP2(3)—on 31 August in the next financial year
2	For sweet potatoes exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^SP2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on sweet potatoes, this table has effect.

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	The following: (a) for sweet potatoes processed in the quarter by the levy payer—the levy

Quarterly or annual returns		
Item	**Matter**	**Rule**
		payer; (b) for sweet potatoes exported in the quarter other than through an exporting agent—the charge payer; unless the levy payer or charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The following: (a) for sweet potatoes sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer or charge payer for sweet potatoes who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^SP4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on sweet potatoes, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction

Record-keeping		
Item	**Matter**	**Rule**
		involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the sweet potatoes
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the sweet potatoes
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a charge exemption has record-keeping obligations, see clause ^SP3.

^SP2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on sweet potatoes that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on sweet potatoes that are processed for the levy payer in a quarter in a financial year (the ***processing case***); or

(c) charge is imposed on sweet potatoes that are exported from Australia in a quarter in a financial year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing

Clause ^SP2

Payment of equivalent amounts		
Item	**Matter**	**Rule**
	relation to the sweet potatoes?	in the processing case; (c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary

Quarterly or annual returns		
Item	**Matter**	**Rule**
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^SP5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the sweet potatoes
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the sweet potatoes are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^SP3 Obligations of persons claiming charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if sweet potatoes are harvested in Australia and in a financial year are exported from Australia and the person who owns the sweet potatoes immediately before the export considers that an exemption from charge applies.

Clause ^SP4

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^SP4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

(1) A person who:

(a) is a levy payer for levy imposed on sweet potatoes that are processed by the person in a financial year; or

(b) is a charge payer for charge imposed on sweet potatoes that are exported in a financial year other than through an exporting agent;

is not required to give returns for quarters in the year if:

(c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(d) the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and

(e) the Secretary grants that exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to sweet potatoes and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^SP5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^SP2(3), a person is not required to give returns for quarters in the financial year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on sweet potatoes where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to sweet potatoes and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Division 30—Vegetables

^VEG1 Obligations of levy payers or charge payers

When vegetable levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on vegetables that are sold by the levy payer in a quarter in a financial year (other than by retail sale); or

(b) levy imposed on vegetables that are processed by or for the levy payer in a quarter in a financial year; or

(c) levy imposed on vegetables that are sold by the levy payer by retail sale in a financial year;

this table has effect.

Vegetable levy

Item	Matter	Rule
1	For vegetables sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the quarter under subclause ^VEG2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the liable collection agent must give a return for the financial year under subclause ^VEG2(3)—on 31 August in the next financial year
2	For vegetables processed for the levy payer, when is the levy due and payable?	(a) if the person who carried out the processing must give a return for the quarter under subclause ^VEG2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person who carried out the processing must give a return for the financial year under subclause ^VEG2(3)—on 31 August in the next financial year
3	For vegetables sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
4	For vegetables processed by the levy payer, when is the levy due and payable?	(a) if the levy payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the levy payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
5	To whom is the levy payable?	The Commonwealth

Note 1: For items 1 and 2, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^VEG2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When vegetable export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on vegetables that are exported from Australia in a quarter in a financial year, this table has effect.

Vegetable export charge

Item	Matter	Rule
1	For vegetables exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the quarter under subclause ^VEG2(3)—on the last day of the first calendar month after the end of the quarter; or (b) if that agent must give a return for the financial year under subclause ^VEG2(3)—on 31 August in the next financial year
2	For vegetables exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the charge payer must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^VEG2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

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

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	The following: (a) for vegetables processed in the quarter by the levy payer—the levy payer;

Quarterly or annual returns		
Item	**Matter**	**Rule**
		(b) for vegetables exported in the quarter other than through an exporting agent—the charge payer; unless the levy payer or charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The following: (a) for vegetables sold by the levy payer by retail sale in the year—the levy payer; (b) the levy payer or charge payer for vegetables who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^VEG4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on vegetables, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or

Record-keeping		
Item	**Matter**	**Rule**
		(b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the vegetables
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the vegetables
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a charge exemption has record-keeping obligations, see clause ^VEG3.

^VEG2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on vegetables that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) levy is imposed on vegetables that are processed for the levy payer in a quarter in a financial year (the ***processing case***); or

(c) charge is imposed on vegetables that are exported from Australia in a quarter in a financial year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the vegetables?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case;

Payment of equivalent amounts		
Item	**Matter**	**Rule**
		(c) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the quarter under subclause (3)—on the last day of the first calendar month after the end of the quarter; or (b) if the person must give a return for the financial year under subclause (3)—on 31 August in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for the quarter?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; unless the person has an exemption from giving returns for quarters in the financial year
2	Who must give a return for the financial year?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case; if the person has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return:

Quarterly or annual returns		
Item	**Matter**	**Rule**
		(a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^VEG5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the person who carried out the processing in the processing case; (c) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the vegetables
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the vegetables are sold, processed or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^VEG3 Obligations of persons claiming charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if vegetables are harvested in Australia and in a financial year are exported from Australia and the person who owns the vegetables immediately before the export considers that an exemption from charge applies.

Clause ^VEG4

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^VEG4 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

(1) A person who:

(a) is a levy payer for levy imposed on vegetables that are processed by the person in a financial year; or

(b) is a charge payer for charge imposed on vegetables that are exported in a financial year other than through an exporting agent;

is not required to give returns for quarters in the year if:

(c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(d) the person applies before the end of the first quarter in the year in which such levy or charge is imposed; and

(e) the Secretary grants that exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to vegetables and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^VEG5 Process for obtaining exemption from giving quarterly returns—collection agents

(1) For the purposes of subclause ^VEG2(3), a person is not required to give returns for quarters in the financial year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(b) the person applies before the end of the first quarter in the year in which levy or charge is imposed on vegetables where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total equivalent amount that the person will pay, or will be likely to pay, in relation to vegetables and the financial year will be less than $500.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Part 4—Viticulture

Division 1—Introduction

^SO9 Simplified outline of this Part

The 4 viticulture levies and 3 viticulture charges are to be collected.

Table grapes levy and table grapes export charge

The table grapes levy and table grapes export charge are generally payable, and returns are generally due, after the end of each quarter in a financial year. For table grapes sold by retail sale in a financial year, the levy is payable on 31 August in the next financial year.

There are collection agent obligations on selling agents, buying agents, business purchasers or exporting agents.

There are record-keeping obligations.

Dried grapes levy and dried grapes export charge

The dried grapes levy and dried grapes export charge are generally payable, and returns are generally due, after the end of each calendar month in a calendar year. However, in certain circumstances charge payers may be able to give an annual return and pay the charge after the end of the calendar year. For dried grapes sold by retail sale or used in the production of other goods, the levy is payable on 28 February in the next calendar year.

There are collection agent obligations on proprietors of packing houses, selling agents, buying agents, business purchasers or exporting agents.

There are record-keeping obligations.

Grapes research levy

The grapes research levy is payable, and returns are due, after the end of each financial year.

There are collection agent obligations on proprietors of processing establishments where the proprietors are not the levy payers.

There are record-keeping obligations.

Wine grapes levy

The wine grapes levy is payable, and returns are due, after the end of each financial year. If the total quantity, in tonnes, of fresh grapes, the fresh grape equivalent of dried grapes and the fresh grape equivalent of grape juice used at a

winery in a financial year is more than 100 tonnes, 50% of the levy is due on the next 30 September and 50% of the levy is due on the next 31 March.

There are collection agent obligations on proprietors of wineries where the proprietors are not the levy payers.

There are record-keeping obligations.

Wine export charge

The wine export charge is generally payable after the end of each quarter in a financial year. However, the Secretary may grant a charge payer an approval to pay the charge on an annual basis for that year.

There are no collection agents.

There are record-keeping obligations.

Division 2—Table grapes levy and table grapes export charge

^TG1 Obligations of levy payers or charge payers

When table grapes levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed by clause ^TG1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on table grapes that are sold by the levy payer in a quarter in a financial year (other than by retail sale); or

(b) levy imposed by clause ^TG1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on table grapes that are sold by the levy payer by retail sale in a financial year;

this table has effect.

Table grapes levy

Item	Matter	Rule
1	For table grapes sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For table grapes sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
3	For table grapes sold to a consumer at a wholesale produce market, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
4	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^TG2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When table grapes export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed by clause ^TG1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on table grapes that are exported from Australia in a quarter in a financial year, this table has effect.

Table grapes export charge

Item	Matter	Rule
1	For table grapes exported through an exporting agent, when is the charge due	On the last day of the first calendar month after the end of the quarter

Table grapes export charge

Item	Matter	Rule
	and payable?	
2	For table grapes exported other than through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^TG2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving quarterly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause ^TG1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on table grapes, or charge imposed by clause ^TG1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on table grapes, this table has effect.

Quarterly or annual returns

Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	The following: (a) for table grapes sold by the levy payer in the quarter to a consumer at a wholesale produce market—the levy payer; (b) for table grapes exported in the quarter other than through an exporting agent—the charge payer
2	Who must give a return for a financial year?	For table grapes sold by the levy payer by retail sale in the year—the levy payer
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an

Quarterly or annual returns		
Item	**Matter**	**Rule**
		approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause ^TG1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on table grapes, or charge imposed by clause ^TG1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on table grapes, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the table grapes
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the table grapes
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^TG3.

^TG2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed by clause ^TG1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on table grapes that are sold by the levy payer in a quarter in a financial year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) charge is imposed by clause ^TG1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on table grapes that are exported from Australia in a quarter in a financial year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the table grapes?	The following: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving quarterly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly returns

Item	Matter	Rule
1	Who must give a return for the quarter?	The following: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return:

Clause ^TG3

Quarterly returns		
Item	**Matter**	**Rule**
		(a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the table grapes
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the table grapes are sold or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^TG3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) table grapes are harvested in Australia and in a financial year are sold by retail sale by the person who owns the grapes immediately after they are harvested and the person considers that an exemption from levy applies under clause ^TG2 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*; or

(b) table grapes are harvested in Australia and in a financial year are exported from Australia and the person who owns the grapes immediately before the export considers that an exemption from charge applies under clause ^TG2 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024*.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 3—Dried grapes levy and dried grapes export charge

^DG1 Obligations of levy payers or charge payers

When dried grapes levy due and payable

(1) For the purposes of section 8 of the Act, for the following:

(a) levy imposed by clause ^DG1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on dried grapes that are delivered to a packing house in Australia in a calendar month in a calendar year;

(b) levy imposed by that clause on dried grapes, where the grapes are dried at a packing house in Australia in a calendar month in a calendar year;

(c) levy imposed by that clause on dried grapes that are sold by the levy payer in a calendar month in a calendar year (other than by retail sale);

(d) levy imposed by that clause on dried grapes that are sold by the levy payer by retail sale in a calendar year;

(e) levy imposed by that clause on dried grapes that are used by the levy payer in a calendar year in the production of other goods;

this table has effect.

Dried grapes levy

Item	Matter	Rule
1	For dried grapes that are delivered to a packing house, when is the levy due and payable?	(a) if the proprietor of the packing house must give a return for the calendar month under subclause ^DG2(3)—on the last day of the second calendar month after the calendar month in which the delivery occurred; or (b) if the proprietor of the packing house must give a return for the calendar year under subclause ^DG2(3)—on 28 February in the next calendar year
2	For dried grapes, where the grapes are dried at a packing house, when is the levy due and payable?	(a) if the proprietor of the packing house must give a return for the calendar month under subclause ^DG2(3)—on the last day of the second calendar month after the calendar month in which the drying occurred; or (b) if the proprietor of the packing house must give a return for the calendar year under subclause ^DG2(3)—on 28 February in the next calendar year
3	For dried grapes sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	(a) if the liable collection agent must give a return for the calendar month under subclause ^DG2(3)—on the last day of the second calendar month after the calendar month in which the sale occurred; or (b) if the liable collection agent must give a return for the calendar year under subclause ^DG2(3)—on 28 February in the next

Dried grapes levy		
Item	**Matter**	**Rule**
		calendar year
4	For dried grapes sold by retail sale, when is the levy due and payable?	On 28 February in the next calendar year
5	For dried grapes used by the levy payer in the production of other goods, when is the levy due and payable?	On 28 February in the next calendar year
6	To whom is the levy payable?	The Commonwealth

Note 1: For items 1, 2 and 3, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^DG2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When dried grapes export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed by clause ^DG1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on dried grapes that are exported from Australia in a calendar month (the ***exporting month***) in a calendar year, this table has effect.

Dried grapes export charge		
Item	**Matter**	**Rule**
1	For dried grapes exported through an exporting agent, when is the charge due and payable?	(a) if that agent must give a return for the exporting month under subclause ^DG2(3)—on the last day of the second calendar month after the exporting month; or (b) if that agent must give a return for the calendar year under subclause ^DG2(3)—on 28 February in the next calendar year
2	For dried grapes exported other than through an exporting agent, when is the charge due and payable?	(a) if the charge payer must give a return for the exporting month under subclause (3)—on the last day of the second calendar month after the exporting month; or (b) if the charge payer must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^DG2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money

payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving monthly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause ^DG1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on dried grapes, or charge imposed by clause ^DG1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on dried grapes, this table has effect.

Monthly or annual returns

Item	Matter	Rule
1	Who must give a return for a calendar month in a calendar year?	For dried grapes exported in the month (the ***exporting month***) other than through an exporting agent—the charge payer, unless the charge payer has an exemption from giving returns for calendar months in the year
2	Who must give a return for a calendar year?	The following: (a) for dried grapes sold by the levy payer by retail sale in the year—the levy payer; (b) for dried grapes used by the levy payer in the year in the production of other goods—the levy payer; (c) the charge payer for dried grapes who has an exemption from giving returns for calendar months in the year
3	When must the return be given?	(a) for a return for the exporting month—before the end of the last day of the second calendar month after the exporting month; or (b) for a return for a calendar year—before the end of 28 February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving monthly returns, see clause ^DG4.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause ^DG1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on dried grapes, or charge imposed by clause ^DG1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on dried grapes, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer or the charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the dried grapes
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the dried grapes
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^DG3.

^DG2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if any of the following apply:

(a) levy is imposed by clause ^DG1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on dried grapes that in a calendar month (the ***relevant month***) in a calendar year are delivered to a packing house in Australia by or on behalf of the levy payer (the ***delivery case***);

(b) levy is imposed by that clause on dried grapes, where the grapes are dried at a packing house in Australia in a calendar month (the ***relevant month***) in a calendar year (the ***processing case***);

(c) levy is imposed by that clause on dried grapes that are sold by the levy payer in a calendar month (the ***relevant month***) in a calendar year to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***);

(d) charge is imposed by clause ^DG1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on dried grapes that are exported from Australia in a calendar month (the ***relevant month***) in a calendar year through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the dried grapes?	The following person: (a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in the processing case; (c) the liable collection agent in the sale case; (d) the exporting agent in the export case
2	When is the equivalent amount due and payable?	(a) if the person must give a return for the relevant month under subclause (3)—on the last day of the second calendar month after the relevant month; or (b) if the person must give a return for the calendar year under subclause (3)—on 28 February in the next calendar year
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving monthly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Monthly or annual returns

Item	Matter	Rule
1	Who must give a return for the relevant month?	The following person: (a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in the processing case; (c) the liable collection agent in the sale case; (d) the exporting agent in the export case; unless the person has an exemption from giving returns for calendar months in the calendar year
2	Who must give a return for the calendar year?	The following person: (a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in the processing case; (c) the liable collection agent in the sale case; (d) the exporting agent in the export case; if the person has an exemption from giving returns for calendar months in the year
3	When must the return be given?	(a) for a return for the relevant month—before the end of the last day of the second calendar month after the relevant month; or (b) for a return for the calendar year—before the end of 28 February in the next calendar year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving monthly returns, see clause ^DG5.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person: (a) the proprietor of the packing house in the delivery case; (b) the proprietor of the packing house in the processing case; (c) the liable collection agent in the sale case; (d) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the dried grapes
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year in which: (a) the dried grapes are delivered to the packing house; or (b) the grapes are dried at the packing house; or (c) the dried grapes are sold; or (d) the dried grapes are exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^DG3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) one of the following applies:

(i) grapes are grown in Australia and dried in Australia outside a packing house and in a calendar year the dried grapes are delivered to a packing house in Australia by or on behalf of the grower of the grapes;

(ii) grapes are grown in Australia and delivered to a packing house in Australia by or on behalf of the grower of the grapes and in a calendar year are dried at the packing house;

(iii) grapes are grown and dried in Australia and in a calendar year the dried grapes are sold by the grower of the grapes (other than by retail sale);

(iv) grapes are grown in Australia and in a calendar year the dried grapes are sold by the grower of the grapes;

(v) grapes are grown in Australia and in a calendar year the dried grapes are used by the grower of the grapes in the production of other goods;

and the grower of the grapes (the ***relevant person***) considers that an exemption from levy applies under clause ^DG2 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*; or

(b) grapes are grown and dried in Australia and in a calendar year the dried grapes are exported from Australia and the person (the ***relevant person***) who owns the dried grapes immediately before the export considers that an exemption from charge applies under clause ^DG2 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024*.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The relevant person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the relevant person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the calendar year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^DG4 Process for obtaining exemption from giving monthly returns—charge payers

(1) A person who is a charge payer for charge imposed by clause ^DG1 of Schedule 2 to the *Primary Industries (Customs) Charges Regulations 2024* on dried grapes that are exported in a calendar year other than through an exporting agent is not required to give returns for calendar months in the year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for calendar months in the year; and

(b) the person applies before the end of the first calendar month in the year in which such charge is imposed; and

(c) the Secretary grants that exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total quantity of dried grapes in relation to which the person will pay, or will be likely to pay, that charge for the calendar year will be less than 100 tonnes.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

^DG5 Process for obtaining exemption from giving monthly returns—collection agents

(1) For the purposes of subclause ^DG2(3), a person is not required to give returns for calendar months in the calendar year if:

(a) the person applies to the Secretary for an exemption from the requirement to give returns for calendar months in the year; and

(b) the person applies before the end of the first calendar month in the year in which levy or charge is imposed on dried grapes where the person is liable to pay an equivalent amount; and

(c) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the total quantity of dried grapes in relation to which the person will pay, or will be likely to pay, an equivalent amount for the calendar year will be less than 100 tonnes.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.

Division 4—Grapes research levy

^GR1 Obligations of levy payers

When grapes research levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed by clause ^GR1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on fresh grapes, dried grapes or grape juice that is delivered to a processing establishment in Australia in a financial year, this table has effect.

Grapes research levy

Item	Matter	Rule
1	When is the levy due and payable?	On 30 September in the next financial year
2	To whom is the levy payable?	The Commonwealth

Note 1: The levy payer is the person who owns the fresh grapes, dried grapes or grape juice immediately before the delivery.

If the levy payer is the proprietor of the processing establishment, the proprietor needs to pay levy.

If another person is the levy payer, the proprietor of the processing establishment (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^GR2.

If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving annual returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause ^GR1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on fresh grapes, dried grapes or grape juice that is delivered to a processing establishment in Australia, this table has effect.

Annual returns

Item	Matter	Rule
1	Who must give a return for a financial year?	For fresh grapes, dried grapes or grape juice delivered in the year where the levy payer is the proprietor of the processing establishment—the levy payer
2	When must the return be given?	Before the end of 30 September in the next financial year
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return:

Clause ^GR2

Annual returns		
Item	**Matter**	**Rule**
		(a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause ^GR1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on fresh grapes, dried grapes or grape juice that is delivered to a processing establishment in Australia, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the fresh grapes, dried grapes or grape juice
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy exemption has record-keeping obligations, see clause ^GR3.

^GR2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed by clause ^GR1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on fresh grapes, dried grapes or grape juice delivered to a processing establishment in Australia; and

(b) the fresh grapes, dried grapes or grape juice is delivered in a financial year; and

(c) the proprietor of the processing establishment is not the levy payer.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the fresh grapes, dried grapes or grape juice?	The proprietor of the processing establishment
2	When is the equivalent amount due and payable?	On 30 September in the next financial year
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Annual returns

Item	Matter	Rule
1	Who must give a return for the financial year?	The proprietor of the processing establishment
2	When must the return be given?	Before the end of 30 September in the next financial year
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Clause ^GR3

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The proprietor of the processing establishment
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the fresh grapes, dried grapes or grape juice
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the fresh grapes, dried grapes or grape juice is delivered

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^GR3 Obligations of persons claiming levy exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) fresh grapes, dried grapes or grape juice is delivered to a processing establishment in Australia in a financial year; and

(b) the person who owns the fresh grapes, dried grapes or grape juice immediately before the delivery considers that an exemption from levy applies under clause ^GR2 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024*.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 5—Wine grapes levy

^WG1 Obligations of levy payers

When wine grapes levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed by clause ^WR1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on fresh grapes, dried grapes or grape juice that is used in a financial year (the ***current year***) at a winery in wine-making, this table has effect.

Wine grapes levy

Item	Matter	Rule
1	When is the levy due and payable?	(a) on 30 September in the next financial year after the current year, if the sum of the following is 100 tonnes or less: (i) the total quantity, in tonnes, of fresh grapes so used at the winery in the current year; (ii) the total quantity, in tonnes, of the fresh grape equivalent of dried grapes so used at the winery in the current year; (iii) the total quantity, in tonnes, of the fresh grape equivalent of grape juice so used at the winery in the current year; or (b) if paragraph (a) does not apply: (i) 50% of the amount of the levy is due and payable on 30 September in the next financial year after the current year; and (ii) 50% of the amount of the levy is due and payable on 31 March in the next financial year after the current year
2	To whom is the levy payable?	The Commonwealth

Note 1: The levy payer is the person who owns the goods that are fresh grapes, dried grapes or grape juice at the time at which the goods begin to be used in wine-making.

If the levy payer is the proprietor of the winery, the proprietor needs to pay levy.

If another person is the levy payer, the proprietor of the winery (as a collection agent) is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^WG2.

If the proprietor pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the proprietor to deduct amounts from money received by the proprietor on behalf of the levy payer or money payable by the proprietor to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving annual returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause ^WR1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on fresh grapes, dried grapes or grape juice that is used at a winery in wine-making, this table has effect.

Annual returns

Item	Matter	Rule
1	Who must give a return for a financial year?	For fresh grapes, dried grapes or grape juice so used in the year where the levy payer is the proprietor of the winery—the levy payer
2	When must the return be given?	Before the end of 30 September in the next financial year
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause ^WR1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on fresh grapes, dried grapes or grape juice that is used at a winery in wine-making, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer in relation to the fresh grapes, dried grapes or grape juice
3	For how long must the levy payer keep the	Until the end of the period of 5 years

Record-keeping		
Item	**Matter**	**Rule**
	records?	beginning on the day after the end of the financial year in which the levy is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^WG2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed by clause ^WR1 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on fresh grapes, dried grapes or grape juice that is used in a financial year (the ***current year***) at a winery in wine-making; and

(b) the proprietor of the winery is not the levy payer.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the fresh grapes, dried grapes or grape juice?	The proprietor of the winery
2	When is the equivalent amount due and payable?	(a) on 30 September in the next financial year after the current year, if the sum of the following is 100 tonnes or less: (i) the total quantity, in tonnes, of fresh grapes so used at the winery in the current year; (ii) the total quantity, in tonnes, of the fresh grape equivalent of dried grapes so used at the winery in the current year; (iii) the total quantity, in tonnes, of the fresh grape equivalent of grape juice so used at the winery in the current year; or (b) if paragraph (a) does not apply: (i) 50% of the equivalent amount is due and payable on 30 September in the next financial year after the current year; and (ii) 50% of the equivalent amount is due and payable on 31 March in the next financial year after the current

Payment of equivalent amounts		
Item	**Matter**	**Rule**
		year
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for the financial year?	The proprietor of the winery
2	When must the return be given?	Before the end of 30 September in the next financial year after the current year
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The proprietor of the winery
2	What must the records cover?	The records must enable the proprietor to substantiate the equivalent amount payable and paid by the proprietor in relation to the fresh grapes, dried grapes or grape juice
3	For how long must the proprietor keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the fresh grapes, dried grapes or grape juice is used at the winery in wine-making

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 6—Wine export charge

^WI1 Obligations of charge payers

When wine export charge due and payable

(1) For the purposes of section 8 of the Act, for charge imposed on wine that is exported from Australia in a quarter in a financial year, this table has effect.

Wine export charge

Item	Matter	Rule
1	When is the charge due and payable?	(a) on the last day of the first calendar month after the end of the quarter, unless the charge payer holds an approval under clause ^WI3 to pay the charge on an annual basis for that year; or (b) if the charge payer holds an approval under clause ^WI3 to pay the charge on an annual basis for that year—on 31 July in the next financial year
2	To whom is the charge payable?	Wine Australia on behalf of the Commonwealth

Note: For penalty for late payment, see section 9 of the Act.

Making and keeping records

(2) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed on wine, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the wine
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a charge exemption has record-keeping obligations, see clause ^WI2.

^WI2 Obligations of persons claiming charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if wine is produced in Australia and in a financial year is exported from Australia and the person who holds a licence under regulations under the *Wine Australia Act 2013* for that export considers that an exemption from charge applies.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^WI3 Process for obtaining approval to pay wine export charge annually

(1) A person who is a charge payer for charge imposed on wine that is exported in a financial year may apply to the Secretary for an approval to pay the charge on an annual basis for that year.

Note: If the charge payer holds an approval under this clause for a financial year, wine export charge payable by the person for that year is due and payable on 31 July in the next financial year.

(2) An application under this clause must:
(a) be in the approved form; and
(b) include the information required by the form; and
(c) be made before the end of the first quarter in that year in which such charge is imposed.

(3) The person may apply only if the person reasonably believes that the total amount of charge that the person will pay, or will be likely to pay, in relation to wine and that year will be less than $1,000.

Secretary's decision on application

(4) The Secretary must, before the end of the period of 30 days beginning on the day the Secretary receives the application, grant, or refuse to grant, the approval.

(5) If the Secretary does not make a decision before the end of that 30-day period, the Secretary is taken to have made a decision to refuse to grant the approval.

Matters for Secretary to consider

(6) In making a decision on an application for an approval, the Secretary must have regard to the following:
  (a) the total amount of charge imposed on wine the person is likely to be liable to pay for that year;
  (b) the total amount of charge on wine that was payable by the person for the previous financial year.

(7) Subclause (6) does not limit the matters to which the Secretary may have regard.

Notice of decisions

(8) The Secretary must give the applicant for an approval:
  (a) notice of the Secretary's decision under subclause (4); and
  (b) for a refusal decision—notice of the reasons for the refusal.

Reconsideration of decisions

(9) For the purposes of paragraph 48(1)(f) of the Act, a decision under subclause (4) or (5) of this clause to refuse to grant an approval is prescribed.

(10) For the purposes of paragraph 48(3)(b) of the Act:
  (a) for a decision under subclause (4) of this clause to refuse to grant an approval—the prescribed period is the period of 28 days beginning on the day on which the person was notified of the reviewable decision; or
  (b) for a decision under subclause (5) of this clause to refuse to grant an approval—the prescribed period is the period of 28 days beginning on the day after the end of the 30-day period referred to in that subclause.

^WI4 Notices from Wine Australia

For the purposes of paragraph 59(2)(a) of the Act, after the end of each quarter in a financial year, Wine Australia must give each person who holds a licence under regulations under the *Wine Australia Act 2013* and who exported wine from Australia in that quarter a written notice:
  (a) stating the volume of wine exported by the person in that quarter on which charge is imposed; and
  (b) stating the total free on board sales value of that wine; and
  (c) including any other information that Wine Australia considers relevant to the collection of charge imposed on wine.

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a notice in accordance with this instrument.

Part 5—Other plants and plant products

Division 1—Introduction

^SO10 Simplified outline of this Part

Fodder

The fodder export charge is to be collected.

The charge is payable, and returns are due, after the end of each quarter in a financial year.

There are no collection agents.

There are record-keeping obligations.

Nursery products

The nursery container levy is to be collected.

The levy is payable, and returns are due, after the end of each quarter in a financial year.

There are collection agent obligations on persons who carry on operations in Australia through selling nursery containers.

There are record-keeping obligations.

Tea tree oil

The tea tree oil levy and tea tree oil export charge are to be collected

For tea tree oil sold to a business purchaser, or for tea tree oil exported, the levy and charge are generally payable, and returns are generally due, after the end of each period of 6 months beginning on 1 January or 1 July. For tea tree oil sold by retail sale, the levy is payable, and returns are due, after the end of each financial year.

There are collection agent obligations on selling agents, buying agents, business purchasers or exporting agents.

There are record-keeping obligations.

Turf

The turf levy and turf export charge are to be collected.

Clause ^SO10

The levy and charge are generally payable, and returns are generally due, after the end of each quarter in a financial year. However, in certain circumstances levy payers or charge payers may be able to give an annual return and pay the levy or charge after the end of the financial year.

There are no collection agents.

There are record-keeping obligations.

Division 2—Fodder

^FO1 Obligations of charge payers

When fodder export charge due and payable

(1) For the purposes of section 8 of the Act, for charge imposed on fodder that is exported from Australia in a quarter in a financial year, this table has effect.

Fodder export charge

Item	Matter	Rule
1	When is the charge due and payable?	On the last day of the first calendar month after the end of the quarter
2	To whom is the charge payable?	The Commonwealth

Note: For penalty for late payment, see section 9 of the Act.

Giving quarterly returns

(2) For the purposes of paragraph 59(2)(a) of the Act, for charge imposed on fodder, this table has effect.

Quarterly returns

Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	For fodder exported in the quarter—the charge payer
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for charge imposed on fodder, this table has effect.

Clause ^FO2

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The charge payer
2	What must the records cover?	The records must enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the fodder
3	For how long must the charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a charge exemption has record-keeping obligations, see clause ^FO2.

^FO2 Obligations of persons claiming charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if fodder is produced in Australia and in a financial year is exported from Australia and the person who owns the fodder immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 3—Nursery containers

^NC1 Obligations of levy payers

When nursery container levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed by clause ^NC1 of Division 2 of Part 5 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on containers that are purchased by the levy payer in a quarter in a financial year, this table has effect.

Nursery container levy

Item	Matter	Rule
1	For containers purchased from a person who carries on operations in Australia, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
2	For containers purchased from a person who carries on operations outside Australia but does not carry on any operations in Australia, when is the levy due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^NC2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For when containers are purchased, see clause ^NC3.

Note 3: For penalty for late payment, see section 9 of the Act.

Giving returns quarterly

(2) For the purposes of paragraph 59(2)(a) of the Act, for levy imposed by clause ^NC1 of Division 2 of Part 5 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on containers, this table has effect.

Quarterly returns

Item	Matter	Rule
1	Who must give a return for a quarter in a financial year?	For containers purchased by the levy payer in the quarter from a person who carries on operations outside Australia but does not carry on any operations in Australia—the levy payer
2	When must the return be given?	Before the end of the first calendar month

Quarterly returns		
Item	**Matter**	**Rule**
		after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Note 2: For when containers are purchased, see clause ^NC3.

Making and keeping records

(3) For the purposes of paragraph 59(2)(b) of the Act, for levy imposed by clause ^NC1 of Division 2 of Part 5 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on containers, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer
2	What must the records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the containers
3	For how long must the levy payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy is imposed

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^NC2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person (the ***seller***) if:

(a) levy is imposed by clause ^NC1 of Division 2 of Part 5 of Schedule 2 to the *Primary Industries (Excise) Levies Regulations 2024* on containers; and

(b) the containers are purchased by the levy payer in a quarter in a financial year from the seller and the seller carries on operations in Australia.

Note: For when containers are purchased, see clause ^NC3.

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts

Item	Matter	Rule
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer, equal to the amount of the levy due for payment in relation to the containers?	The seller
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the quarter
3	To whom is the equivalent amount payable?	The Commonwealth

Note: For penalty for late payment, see section 11 of the Act.

Giving quarterly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

Quarterly returns

Item	Matter	Rule
1	Who must give a return for the quarter?	The seller
2	When must the return be given?	Before the end of the first calendar month after the end of the quarter
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The seller

Clause ^NC3

Record-keeping		
Item	**Matter**	**Rule**
2	What must the records cover?	The records must enable the seller to substantiate the equivalent amount payable and paid by the seller in relation to the containers
3	For how long must the seller keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the containers are purchased

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^NC3 When are containers purchased?

For the purpose of this Division:

(a) containers are taken to be purchased by a person from a person who carries on operations in Australia when the first payment for the containers is made, whether the payment represents the whole, or a part, of the purchase price for the containers; and

(b) containers are taken to be purchased by a person (the ***first person***) from a person who carries on operations outside Australia but does not carry on any operations in Australia when the first person takes possession of the containers.

Division 4—Tea tree oil

^TTO1 Obligations of levy payers and charge payers

When tea tree oil levy due and payable

(1) For the purposes of section 8 of the Act, for:

(a) levy imposed on tea tree oil that is sold by the levy payer in a period of 6 months beginning on 1 July or 1 January (other than by retail sale); or

(b) levy imposed on tea tree oil that is sold by the levy payer by retail sale in a financial year;

this table has effect.

Tea tree oil levy

Item	Matter	Rule
1	For tea tree oil sold to a business purchaser (whether directly or through a selling agent or buying agent or both), when is the levy due and payable?	On the last day of the first calendar month after the end of the 6-month period
2	For tea tree oil sold by retail sale, when is the levy due and payable?	On 31 August in the next financial year
3	To whom is the levy payable?	The Commonwealth

Note 1: For item 1, a collection agent is liable to pay an amount, on behalf of the levy payer, equal to the levy: see clause ^TTO2.

If the agent pays that amount, the levy payer's liability to pay the levy is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the levy payer or money payable by the agent to the levy payer, or to recover amounts from the levy payer, up to the amount of the levy.

Note 2: For penalty for late payment, see section 9 of the Act.

When tea tree oil export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on tea tree oil that is exported from Australia in a period of 6 months beginning on 1 July or 1 January, this table has effect.

Tea tree oil export charge

Item	Matter	Rule
1	For tea tree oil exported through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the 6-month period
2	For tea tree oil exported other than through an exporting agent, when is the charge due and payable?	On the last day of the first calendar month after the end of the 6-month period

Tea tree oil export charge		
Item	**Matter**	**Rule**
3	To whom is the charge payable?	The Commonwealth

Note 1: For item 1, the exporting agent is liable to pay an amount, on behalf of the charge payer, equal to the charge: see clause ^TTO2.

If the agent pays that amount, the charge payer's liability to pay the charge is discharged under section 10 of the Act. That section allows the agent to deduct amounts from money received by the agent on behalf of the charge payer or money payable by the agent to the charge payer, or to recover amounts from the charge payer, up to the amount of the charge.

Note 2: For penalty for late payment, see section 9 of the Act.

Giving 6-monthly or annual returns

(3) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on tea tree oil, this table has effect.

6-monthly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for a period of 6 months beginning on 1 July or 1 January?	For tea tree oil exported in the 6-month period other than through an exporting agent—the charge payer
2	Who must give a return for a financial year?	For tea tree oil sold by the levy payer by retail sale in the year—the levy payer
3	When must the return be given?	(a) for a return for a period of 6 months beginning on 1 July or 1 January—before the end of the first calendar month after the end of the 6-month period; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on tea tree oil, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must: (a) if a collection agent is liable to pay an equivalent amount on behalf of the levy payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the tea tree oil
3	What must the charge payer's records cover?	The records must: (a) if an exporting agent is liable to pay an equivalent amount on behalf of the charge payer—contain details of the transaction involving that agent (including that agent's contact details); or (b) otherwise—enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the tea tree oil
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^TTO3.

^TTO2 Obligations of collection agents

(1) This clause sets out obligations that are imposed on a person if:

(a) levy is imposed on tea tree oil that is sold by the levy payer in a period of 6 months beginning on 1 July or 1 January to a business purchaser (whether directly or through a selling agent or buying agent or both) (the ***sale case***); or

(b) charge is imposed on tea tree oil that is exported from Australia in a period of 6 months beginning on 1 July or 1 January through an exporting agent (the ***export case***).

Payment of equivalent amounts

(2) For the purposes of subsection 10(1) of the Act, this table has effect.

Payment of equivalent amounts		
Item	**Matter**	**Rule**
1	Who is liable to pay an amount (the ***equivalent amount***), on behalf of the levy payer or charge payer, equal to the amount of the levy or charge due for payment in relation to the tea tree oil?	The following: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When is the equivalent amount due and payable?	On the last day of the first calendar month after the end of the 6-month period
3	To whom is the equivalent amount payable?	The Commonwealth

Note 1: The definition of ***liable collection agent*** in section ^5 of this instrument identifies a single person as the liable collection agent.

Note 2: For penalty for late payment, see section 11 of the Act.

Giving 6-monthly returns

(3) For the purposes of paragraph 59(2)(a) of the Act, this table has effect.

6-monthly returns		
Item	**Matter**	**Rule**
1	Who must give a return for the 6-month period?	The following: (a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	When must the return be given?	Before the end of the first calendar month after the end of the 6-month period
3	To whom must the return be given?	The Secretary
4	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(4) For the purposes of paragraph 59(2)(b) of the Act, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The following person:

Record-keeping		
Item	**Matter**	**Rule**
		(a) the liable collection agent in the sale case; (b) the exporting agent in the export case
2	What must the records cover?	The records must enable the person to substantiate the equivalent amount payable and paid by the person in relation to the tea tree oil
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the tea tree oil is sold or exported

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^TTO3 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) tea tree oil is distilled in Australia and in a financial year is sold by the person who owns the tea tree oil immediately after it is distilled and the person considers that an exemption from levy applies; or

(b) tea tree oil is distilled in Australia and in a financial year is exported from Australia and the person who owns the tea tree oil immediately before the export considers that an exemption from charge applies.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Division 5—Turf

^TU1 Obligations of levy payers or charge payers

When turf levy due and payable

(1) For the purposes of section 8 of the Act, for levy imposed on turf that is sold by the levy payer in a quarter in a financial year, this table has effect.

Turf levy

Item	Matter	Rule
1	When is the levy due and payable?	(a) if the quarter is the threshold quarter in the financial year or any earlier quarter in the year: (i) if the levy payer must give a return for the threshold quarter under subclause (4)—on the last day of the first calendar month after the end of the threshold quarter; or (ii) if the levy payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year; or (b) if the quarter is later than the threshold quarter in the financial year: (i) if the levy payer must give a return for the later quarter under subclause (4)—on the last day of the first calendar month after the end of the later quarter; or (ii) if the levy payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year
2	To whom is the levy payable?	The Commonwealth

Note 1: For ***threshold quarter***, see subclause (3).

Note 2: For penalty for late payment, see section 9 of the Act.

When turf export charge due and payable

(2) For the purposes of section 8 of the Act, for charge imposed on turf that is exported from Australia in a quarter in a financial year, this table has effect.

Turf export charge

Item	Matter	Rule
1	When is the charge due and payable?	(a) if the quarter is the threshold quarter in the financial year or any earlier quarter in the year:

Turf export charge		
Item	**Matter**	**Rule**
		(i) if the charge payer must give a return for the threshold quarter under subclause (4)—on the last day of the first calendar month after the end of the threshold quarter; or (ii) if the charge payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year; or (b) if the quarter is later than the threshold quarter in the financial year: (i) if the charge payer must give a return for the later quarter under subclause (4)—on the last day of the first calendar month after the end of the later quarter; or (ii) if the charge payer must give a return for the financial year under subclause (4)—on 31 August in the next financial year
2	To whom is the charge payable?	The Commonwealth

Note 1: For ***threshold quarter***, see subclause (3).

Note 2: For penalty for late payment, see section 9 of the Act.

Threshold quarter

(3) The ***threshold quarter*** in a financial year, for a person who is a levy payer or charge payer, is the first quarter in the year at the end of which the sum of the following is more than 20,000 square metres:

(a) the total quantity of turf that is owned by the person immediately after it is harvested and that is sold by the person in that year;

(b) the total quantity of turf that is exported from Australia in that year and that is owned by the person immediately before the export.

Giving quarterly or annual returns

(4) For the purposes of paragraph 59(2)(a) of the Act, for levy or charge imposed on turf, this table has effect.

Quarterly or annual returns		
Item	**Matter**	**Rule**
1	Who must give a return for a quarter in a financial year?	The following: (a) for turf sold by the levy payer in the threshold quarter in the year or in a later quarter in the year—the levy payer; (b) for turf exported in the threshold quarter

Quarterly or annual returns		
Item	**Matter**	**Rule**
		in the year or in a later quarter in the year—the charge payer; unless the levy payer or charge payer has an exemption from giving returns for quarters in the year
2	Who must give a return for a financial year?	The levy payer or charge payer for turf who has an exemption from giving returns for quarters in the year
3	When must the return be given?	(a) for a return for a quarter—before the end of the first calendar month after the end of the quarter; or (b) for a return for a financial year—before the end of 31 August in the next financial year
4	To whom must the return be given?	The Secretary
5	What is the form of the return?	The return: (a) must be in the appropriate approved form and include the information required by that form; or (b) must be given electronically using an approved electronic system and include the information required by that system to be included in the return

Note 1: For the process for obtaining an exemption from giving quarterly returns, see clause ^TU3.

Note 2: Section 17 of the Act contains an offence and a civil penalty for failing to give a return in accordance with this instrument.

Making and keeping records

(5) For the purposes of paragraph 59(2)(b) of the Act, for levy or charge imposed on turf, this table has effect.

Record-keeping		
Item	**Matter**	**Rule**
1	Who must make and keep records?	The levy payer or charge payer
2	What must the levy payer's records cover?	The records must enable the levy payer to substantiate the amount of levy payable and paid by the levy payer on the turf
3	What must the charge payer's records cover?	The records must enable the charge payer to substantiate the amount of charge payable and paid by the charge payer on the turf
4	For how long must the levy payer or charge payer keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year in which the levy or charge is imposed

Note 1: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

Note 2: A person claiming a levy or charge exemption has record-keeping obligations, see clause ^TU2.

^TU2 Obligations of persons claiming levy or charge exemption

For the purposes of paragraph 59(2)(c) of the Act, this table has effect if:

(a) turf is harvested in Australia and in a financial year is sold by the person who owns the turf immediately after it is harvested and the person considers that an exemption from levy applies; or

(b) turf is harvested in Australia and in a financial year is exported from Australia and the person who owns the turf immediately before the export considers that an exemption from charge applies.

Record-keeping

Item	Matter	Rule
1	Who must make and keep records?	The person
2	What must the records cover?	The records must contain details that are relevant to working out whether the exemption applies
3	For how long must the person keep the records?	Until the end of the period of 5 years beginning on the day after the end of the financial year

Note: Section 18 of the Act contains an offence and a civil penalty for failing to make or keep the records in accordance with this instrument.

^TU3 Process for obtaining exemption from giving quarterly returns—levy payers or charge payers

(1) A person who:

(a) is a levy payer for levy imposed on turf that is sold by the levy payer in a financial year; or

(b) is a charge payer for charge imposed on turf that is exported in a financial year;

is not required to give returns for quarters in the year if:

(c) the person applies to the Secretary for an exemption from the requirement to give returns for quarters in the year; and

(d) the person applies before the end of the threshold quarter in the year; and

(e) the Secretary grants the exemption under section ^10.

(2) The person may apply only if the person reasonably believes that the sum of the amount of levy and charge that the person will pay, or will be likely to pay, in relation to turf and the financial year will be less than $750.

Note: For rules about the form of applications, granting exemptions and revoking exemptions, see section ^10.