



February 2024

Modernising the agricultural levies legislation

4.43 Macropod processing levy

This fact sheet provides an overview of the macropod processing levy as set out in the draft:

- Primary Industries (Excise) Levies Regulations
- Primary Industries Levies and Charges Collection Rules
- Primary Industries Levies and Charges Disbursement Rules.

These regulations and rules are part of a draft legislative framework and are provided for consultation and feedback. They can be accessed via the [Have Your Say website](#). The biosecurity protection levy is not established by this draft framework.

The draft legislation does not vary the practical operation of the levy, or what the levy would fund. It brings together all the levies on the processing of macropods by moving the National Residue Survey levy on kangaroos from the game animal processing levy into the macropod processing levy. It also clarifies the definition of macropod. We have also streamlined payment dates and simplified record-keeping requirements.

Roles and obligations

The rules for payments, giving returns and record-keeping are clearly set out for levy payers, making it easier to understand what to do.

Imposition of levy

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

The definition of 'macropod' has been amended to clarify that the levy applies to an animal of the family *Macropodidae*.

Exemption from levy

- 1) Levy is not imposed on the processing of macropods at a processing establishment if:
 - a) the macropods were killed on premises owned or occupied by the proprietor of the establishment; and
 - b) the macropods were killed for consumption:
 - i) by the proprietor, by any members of the proprietor's household, by the proprietor's employees or by animals owned by the proprietor; and

ii) on premises owned or occupied by the proprietor.

2) Levy is not imposed on the processing of macropods of the following species:

- a) *Thylogale billardierii*, commonly known as the Tasmanian pademelon or rufous-bellied pademelon;
- b) *Notamacropus rufogriseus*, commonly known as the Bennett’s (red-necked) wallaby.

If you claim an exemption, you must keep records to show how the exemption applies to you.

Rate of levy

The rate of levy on macropod processing has not changed. GST is not applied to rates. The rates are outlined in Table 1 and Table 2.

Table 1 Rate of levy on macropods that are processed for human consumption

| Macropod processing levy component | Rate of levy |
|------------------------------------|--|
| Research and development (R&D) | for any macropods—4 cents per carcase |
| National Residue Survey (NRS) | for macropods that are kangaroos—3 cents per carcase |

Table 2 Rate of levy on macropods that are processed for animal consumption

| Macropod processing levy component | Rate of levy |
|------------------------------------|---------------------|
| Research and development (R&D) | 3 cents per carcase |

Levy payer

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

Collecting the levy

There is no collection agent for the macropod processing levy. The levy is paid directly to us (the Commonwealth) by the levy payer.

The proprietor of the establishment where the macropod was processed would pay the levy directly to us.

Payment of levy

The macropod processing levy is due and payable monthly. In the draft legislation, monthly returns for this levy are due before the end of the next calendar month after the macropods were processed.

Example: A monthly return for macropods processed in the month of April would be due before the end of 31 May.

Exemption from monthly returns

There would be a process to apply for an exemption from monthly returns if the total amount of levy payable in the financial year is less than \$750. If approved, an annual return would be required in place of a monthly return. Annual returns are due before the end of 31 August in the next financial year.

Example: An annual return for macropods processed in 2025–26 would be due before the end of 31 August 2026.

Details of what to include in your returns would be outlined on our website and through [Levies Online](#).

Disbursement of levy funds

The macropod processing levy funds would be disbursed in accordance with the draft Primary Industries Levies and Charges Disbursement Rules. The levy funds would continue to be paid to the same organisations and be used for the same purposes as they are now:

- The R&D levy components would be paid to AgriFutures Australia.
- The NRS levy component would be paid to the Department of Agriculture, Fisheries and Forestry.

More information

Information on the common elements for levies and charges is in fact sheet *3.1 Draft regulations and rules overview*.

Learn more about [modernising agricultural levies legislation](#).

Email leviestaskforce@aff.gov.au

Acknowledgement of Country

We acknowledge the Traditional Custodians of Australia and their continuing connection to land and sea, waters, environment and community. We pay our respects to the Traditional Custodians of the lands we live and work on, their culture, and their Elders past and present.

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